

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 foundation): 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

2022

Open to Public Inspection

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

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

D Employer identification number
13-1623829
E Telephone number
(212) 876-7700
G Gross receipts \$ 456,086,234
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 2022 (Part V, line 2a)

5

1,371

6

Total number of volunteers (estimate if necessary)

6

1,591

7a

Total unrelated business revenue from Part VIII, column (C), line 12

7a

1,617,493

7b

Net unrelated business taxable income from Form 990-T, Part I, line 11

7b

644,722

Revenue

8

Contributions and grants (Part VIII, line 1h)

351,249,754

338,555,592

9

Program service revenue (Part VIII, line 2g)

18,851,202

21,919,410

10

Investment income (Part VIII, column (A), lines 3, 4, and 7d)

15,667,661

10,287,718

11

Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

4,166,268

5,653,596

12

Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

389,934,885

376,416,316

Expenses

13

Grants and similar amounts paid (Part IX, column (A), lines 1–3)

10,377,501

11,859,279

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)

114,652,191

132,897,375

16a

Professional fundraising fees (Part IX, column (A), line 11e)

7,045,347

9,319,040

b

Total fundraising expenses (Part IX, column (D), line 25)

66,023,601

17

Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

170,370,557

186,231,573

18

Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

302,445,596

340,307,267

19

Revenue less expenses. Subtract line 18 from line 12

87,489,289

36,109,049

Net Assets or Fund Balances

20

Total assets (Part X, line 16)

575,080,492

575,741,210

21

Total liabilities (Part X, line 26)

66,832,381

87,744,073

22

Net assets or fund balances. Subtract line 21 from line 20

508,248,111

487,997,137

Part II

Signature Block

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

Sign Here

Signature of officer

GORDON LAVALETTE CFO

Type or print name and title

2023-11-06

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN P00675982

Firm's name

Firm's EIN

Firm's address

Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2022)

Part III

Statement of Program Service Accomplishments

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

☐

1

Briefly describe the organization's mission:

SEE SCHEDULE O

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

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

4

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

4a	(Code:) (Expenses \$ 117,248,059 including grants of \$ 6,296,409) (Revenue \$ 21,919,410)
SHELTER AND VETERINARY SERVICES (SVS) - SEE SCHEDULE O FOR DETAILED DESCRIPTIONSVS INCLUDES THE ASPCA ANIMAL HOSPITAL (NYC), ASPCA SPAY/NEUTER ALLIANCE (N.C.), NORTHERN TIER SHELTER INITIATIVE (AK, WA, ID, MO, ND, MN, WI), ASPCA ADOPTION CENTER (NYC), ASPCA ANIMAL POISON CONTROL CENTER (I.L.), ANIMAL RECOVERY CENTER (NYC), CANINE ANNEX FOR RECOVERY & ENRICHMENT (NYC), KITTEN NURSERY (NYC), KITTEN FOSTER PROGRAM (L.A.), ANIMAL RELOCATION PROGRAM, AND COMMUNITY MEDICINE PROGRAMS INCLUDING SPAY/NEUTER CLINICS IN NEW YORK CITY AND LOS ANGELES; AND COMMUNITY VETERINARY CLINICS (CVCS) IN LIBERTY CITY, MIAMI, AND THE NEW YORK CITY BOROUGHS OF THE BRONX AND BROOKLYN. SVS ALSO INCLUDES THE ASPCA EQUINE WELFARE PROGRAM. IN 2022, ASPCA SVS PROGRAMS HELPED HUNDREDS OF THOUSANDS OF ANIMALS THROUGH MEDICAL CARE, BEHAVIORAL TREATMENT, RELOCATION, EMERGENCY AND STANDARD SHELTERING, POISON EXPOSURE CONSULTATIONS, FOSTERING, AND ADOPTION AND SUPPORTED COUNTLESS OTHER ORGANIZATIONS ACROSS THE COUNTRY THROUGH TRAINING AND CONSULTATION.2022 SVS HIGHLIGHTSPROVIDING AFFORDABLE VETERINARY SERVICES TO OWNERS AND ANIMALS IN UNDER-RESOURCED COMMUNITIESTHE ASPCA'S COMMUNITY MEDICINE (CM) PROGRAMS IN NEW YORK, LOS ANGELES, AND MIAMI PROVIDE VETERINARY CARE TO ANIMALS AND PET OWNERS IN UNDER-RESOURCED COMMUNITIES WHO FACE A VARIETY OF BARRIERS TO ACCESSING MEDICAL SERVICES FOR THEIR PETS, INCLUDING COST, LACK OF TRANSPORTATION, AND LACK OF INFORMATION ABOUT HOW AND WHERE TO GO FOR CARE.ADDRESSING THESE BARRIERS IN 2022, ASPCA CM TEAMS CARED FOR AND TREATED MORE THAN 60,000 ANIMALS, INCLUDING PROVIDING BASIC VETERINARY CARE AND SPAY/NEUTER SURGERIES FOR DOGS AND CATS.DELIVERING URGENT MEDICAL CARE AND SERVICES TO VULNERABLE PETS ACROSS NEW YORK CITYTHE ASPCA ANIMAL HOSPITAL (AAH) PROVIDES URGENT CARE TO SOME OF NEW YORK CITY'S MOST VULNERABLE ANIMALS BY OFFERING SUBSIDIZED VETERINARY CARE FOR ANIMALS WHOSE OWNERS ARE EXPERIENCING FINANCIAL CHALLENGES, AS WELL AS VETERINARY, BEHAVIORAL, AND ADOPTIVE CARE FOR VICTIMS OF CRUELTY AND NEGLECT WHO COME IN THROUGH THE ASPCA-NEW YORK CITY POLICE DEPARTMENT PARTNERSHIP.IN 2022, THE ASPCA ANIMAL HOSPITAL PROVIDED CRITICAL VETERINARY CARE TO MORE THAN 9,300 ANIMALS IN NEED. IN ADDITION, THE ASPCA OPERATES COMMUNITY VETERINARY CLINICS IN THE BRONX AND BROOKLYN, A SPAY/NEUTER CLINIC SERVING ANIMAL RESCUE GROUPS IN QUEENS, AND SEVERAL MOBILE CLINICS THAT PROVIDE AFFORDABLE AND ACCESSIBLE VETERINARY CARE AND SPAY/NEUTER SURGERIES IN THE HEART OF COMMUNITIES MOST IN NEED OF THOSE SERVICES. THE ASPCA ALSO CONTINUES TO SUPPORT NEW YORK CITY PET OWNERS WHOSE ACCESS TO VETERINARY SERVICES AND VITAL PET SUPPLIES AND RESOURCES IS LIMITED DUE TO FINANCIAL CHALLENGES, LACK OF AFFORDABLE AND NEARBY VETERINARY RESOURCES, FAMILY AND PERSONAL EMERGENCIES, AND CITY TRANSPORTATION CHALLENGES.SUPPORTING LOS ANGELES PETS IN NEED WITH SPAY/NEUTER AND VETERINARY SERVICESIN LOS ANGELES, THE ASPCA OPERATES A SPAY/NEUTER CLINIC THAT SERVES THE SOUTH LOS ANGELES CITY ANIMAL SHELTER AND LOCAL PET OWNERS. THESE SURGERIES ARE ESSENTIAL TO DECREASING THE NUMBER OF ANIMALS ENTERING SHELTERS AND IMPROVING THE HEALTH AND WELFARE OF ANIMALS AND COMMUNITY ANIMAL POPULATIONS. THE ASPCA ALSO OFFERS BASIC VETERINARY CARE AND SPAY/NEUTER SERVICES ON MOBILE UNITS THAT SERVE PET OWNERS ACROSS LOS ANGELES. PROVIDING COMMUNITY VETERINARY CARE TO MIAMI PETS AND OWNERSTHE ASPCA OPERATES A COMMUNITY VETERINARY CLINIC IN THE LIBERTY CITY AREA OF MIAMI - A CRITICALLY UNDERRESOURCED COMMUNITY WITH LIMITED OPTIONS FOR VETERINARY CARE. THE ONLY VETERINARY CLINIC IN LIBERTY CITY - WHICH HAS A POPULATION OF MORE THAN 62,000 RESIDENTS - THE MIAMI COMMUNITY VETERINARY CLINIC PROVIDES ACCESSIBLE AND AFFORDABLE BASIC VETERINARY CARE FOR MIAMI-DADE COUNTY CATS AND DOGS. IN 2022, THE CLINIC INCREASED ITS SPAY/NEUTER SURGERY CAPACITY, TRIPLING THE NUMBER OF SURGERIES IT PERFORMED IN 2021.ACCESS TO VETERINARY CARE CONFERENCE: UNITING ANIMAL WELFARE ADVOCATES, THOUGHT LEADERS, AND PRACTITIONERS OF INCREASING ACCESS TO VETERINARY CAREIN ITS INAUGURAL YEAR, THE ACCESS TO VETERINARY CARE CONFERENCE IN MINNESOTA - WHICH THE ASPCA CO-HOSTED WITH THE UNIVERSITY OF MINNESOTA COLLEGE OF VETERINARY MEDICINE - BROUGHT TOGETHER ANIMAL WELFARE LEADERS, VETERINARY PROFESSIONALS, VETERINARY COLLEGES, AND OTHER STAKEHOLDERS TO ADDRESS THE LACK OF ACCESS TO AFFORDABLE AND ESSENTIAL VET CARE THAT THREATENS THE HEALTH OF MILLIONS OF PETS. FEATURING 122 SPEAKERS AND WELCOMING 325 ATTENDEES OVERALL, THE EVENT DEMONSTRATED DEEP INTEREST IN AND BROAD COMMITMENT TO THIS PHILOSOPHY AND EFFORT.PREPARING VULNERABLE AND HARD-TO-ADOPT ANIMALS FOR ADOPTION INTO SAFE AND LOVING HOMESASPCA PLACEMENT PROGRAMS PROVIDE PATHWAYS TO PROTECTION AND CARE FOR PETS IN NEED, INCLUDING HARD-TO-ADOPT ANIMALS, ANIMALS REQUIRING ADVANCED CARE BEFORE ADOPTION, AND ANIMALS IN LIFE-THREATENING SITUATIONS. THESE PROGRAMS ALSO HELP SHELTERS CONSERVE VALUABLE SPACE AND RESOURCES FOR OTHER ANIMALS IN NEED.HELPING HARD-TO-ADOPT ANIMALS IN NEW YORK CITYTO ADDRESS SOME OF THE BIGGEST CHALLENGES TO ANIMAL ADOPTION, THE ASPCA ADOPTION CENTER IN NEW YORK CITY FOCUSES ON "UNDERDOGS" - DOGS AND CATS WHOSE ADOPTIONS REQUIRE EXTRA EFFORT AND EXPERTISE DUE TO THE ANIMALS' BEHAVIOR AND MEDICAL CONDITIONS. THROUGHOUT 2022, THE ADOPTION CENTER HELPED MORE THAN 1,350 OF THESE DOGS AND CATS FIND SAFE AND LOVING HOMES WITH SUPPORT FROM NEARLY 700 NEW YORK CITY FOSTER CAREGIVERS. MANY OF THESE ANIMALS WERE RESCUED THROUGH THE ASPCA-NYPD PARTNERSHIP OR TRANSFERRED FROM ANIMAL CARE CENTERS OF NYC (ACC). SUPPORTING VERY YOUNG NEW YORK CITY KITTENSTHE 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 ACC, WHICH HELPS THEM TEND TO OTHER ANIMALS IN THEIR CARE. 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 ANGELESLAUNCHED IN 2017, THE ASPCA LOS ANGELES KITTEN FOSTER PROGRAM HAS SAVED THE LIVES OF 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. DACC EUTHANASIA RATES HAVE ALSO DROPPED SINCE THE INTRODUCTION OF THIS PROGRAM. RELOCATING SHELTER ANIMALS TO HELP THEM FIND GREATER ADOPTION OPPORTUNITIESSINCE 2014, THE ASPCA ANIMAL RELOCATION PROGRAM - THE LARGEST TRANSPORTER OF SHELTER DOGS AND CATS FOR ADOPTION IN THE U.S. - HAS WORKED WITH OVERCROWDED SHELTERS IN UNDER-RESOURCED AREAS OF THE COUNTRY TO RELOCATE THEIR ANIMALS TO OTHER SHELTERS WHERE THOSE ANIMALS HAVE GREATER CHANCES OF BEING ADOPTED INTO LOVING HOMES. PUTTING THESE ANIMALS ON A FASTER PATH TO NEW HOMES ALSO REDUCES PRESSURE AT PARTNER SHELTERS WHERE THE ANIMALS ORIGINATED, GIVING THOSE ORGANIZATIONS SPACE AND RESOURCES TO CREATE AND STRENGTHEN ANIMAL WELFARE PROGRAMS IN THEIR COMMUNITIES. IN 2022, THE ASPCA ANIMAL RELOCATION PROGRAM RELOCATED MORE THAN 32,500 ANIMALS (ROUGHLY 21,400 DOGS AND 11,000 CATS) THROUGH MORE THAN 850 LIFESAVING ANIMAL TRANSPORTS (733 BY GROUND AND 123 BY AIR). HELPING VETERINARY PROFESSIONALS PREVENT SUFFERING NATIONWIDE BY EXPANDING THE PRACTICE AND IMPACT OF SPAY/NEUTER SURGERYTHE ASPCA SPAY/NEUTER ALLIANCE (ASNA) IN NORTH CAROLINA IS THE NATION'S LEADING HIGH QUALITY/HIGH VOLUME SPAY/NEUTER TRAINER, CONDUCTING NATIONWIDE SPAY/NEUTER TRAININGS THAT EXPAND ACCESS TO LOW-COST STERILIZATION SURGERIES ACROSS THE COUNTRY. IN 2022, ASNA TRAINED MORE THAN 240 VETERINARY MEDICAL PROFESSIONALS AND STUDENT EXTERNS. THESE TRAININGS HELP VETERINARY PROFESSIONALS PREVENT ANIMAL SUFFERING AND NEGLECT BY PREVENTING UNWANTED LITTERS IN COMMUNITIES AROUND THE COUNTRY. THROUGH ASNA, THE ASPCA ALSO PROVIDES HIGH-QUALITY, HIGH-VOLUME SPAY/NEUTER SERVICES TO SHELTER, RESCUE, AND OWNED COMPANION ANIMALS IN THE WESTERN NORTH CAROLINA REGION.	

4b	(Code:) (Expenses \$ 89,977,687 including grants of \$) (Revenue \$)
PUBLIC EDUCATION AND COMMUNICATIONS - SEE SCHEDULE O FOR DETAILED DESCRIPTIONSESSENTIAL TO THE ASPCA'S MISSION IS BRINGING AWARENESS TO ITS PROGRAMS AND EDUCATING THE PUBLIC, ILLUSTRATING HOW PEOPLE AND ORGANIZATIONS CAN ENGAGE AND GET INVOLVED IN HELPING TO PROTECT ANIMALS FROM CRUELTY AND ENSURE ALL ANIMALS LIVE GOOD LIVES. THE ASPCA HAD MORE THAN 41 MILLION VISITS TO ASPCA.ORG IN 2022, BRINGING AWARENESS TO MILLIONS OF SUPPORTERS AND THE PUBLIC ON EFFECTIVE ACTION THEY CAN TAKE ON BEHALF OF ANIMALS. SOCIAL MEDIA POSTINGS ARE A KEY PART OF THE ASPCA'S EDUCATION PROCESS, AND THEY KEEP THE PUBLIC UPDATED ON POLICY WINS AND DETAILS OF THE ASPCA'S ANTI-CRUELTY EFFORTS. THE ASPCA'S PROMOTIONS GENERATED MORE THAN 176 MILLION SOCIAL MEDIA IMPRESSIONS IN 2022. THE PUBLIC WAS UPDATED ON ACTIONS THEY COULD TAKE, INCLUDING LETTER WRITING, PHONE CALLS, SOCIAL MEDIA OUTREACH, AND PETITIONS TO LEGISLATORS TO ENSURE ANIMALS ARE GIVEN THE GREATEST POSSIBLE PROTECTION UNDER THE LAW.IN 2022, THE ASPCA SENT ADVOCACY EMAILS TO MORE THAN 1.7 MILLION ASPCA SUPPORTERS, URGING THEM TO TAKE ACTION ON A VARIETY OF ANIMAL WELFARE ISSUES. WITH THE HELP OF ADVOCATES, THE ASPCA SECURED NEW ANIMAL-PROTECTION LAWS AND REGULATORY WINS FOR ANIMALS IN THE NATION'S CAPITAL AND ACROSS THE COUNTRY IN STATE AND LOCAL LEGISLATURES. THE ASPCA DISTRIBUTED PRINT AND DIGITAL COPIES OF ASPCA ACTION, THE ASPCA'S MEMBER MAGAZINE, TO MORE THAN 834,000 HOUSEHOLDS. ASPCA ACTION INCLUDES INFORMATION ON ASPCA EVENTS, PROGRAMS, PET CARE INSIGHT, AND ADVICE. LEGISLATIVE AND ANIMAL ADVOCACY NEWS KEEPS ASPCA MEMBERS UP TO DATE ON CURRENT AND FUTURE INITIATIVES AND HOW THEY CAN HELP ENSURE THAT ANIMALS RECEIVE NECESSARY PROTECTION. THIS MAGAZINE IS AVAILABLE ON THE ASPCA WEBSITE, ALONGSIDE MANY ADDITIONAL EDUCATIONAL RESOURCES FOR THE PUBLIC. IN 2022, THE ASPCA APPEARED IN 22,287 MEDIA STORIES SHARING IMPORTANT INFORMATION ABOUT ANIMAL PROTECTION AND CARE, INCLUDING 1,881 PLACEMENTS IN HIGH-EXPOSURE OUTLETS SUCH AS ABC NEWS, THE ASSOCIATED PRESS, CBS NEWS, CNN, FOX NEWS, GOOD MORNING AMERICA, THE HILL, THE NEW YORK TIMES, NBC NEWS, TIME MAGAZINE, TODAY, USA TODAY, THE WALL STREET JOURNAL, AND THE	

(Code)	(Expenses \$)	50,663,528	including grants of \$	5,562,870	(Revenue \$)
POLICY, RESPONSE, AND ENGAGEMENT PROGRAMS (PRE) - SEE SCHEDULE O FOR DETAILED DESCRIPTIONPRE INCLUDES THE BEHAVIORAL REHABILITATION CENTER (NC), THE CRUELTY RECOVERY CENTER (OH), THE ASPCA LEARNING LAB (NC), NATIONAL FIELD RESPONSE, LEGAL ADVOCACY & INVESTIGATION; HUMAN 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).2022 PRE HIGHLIGHTSPRESENTING TO AND RESCUING ANIMALS IN CRISIS THE ASPCA PROVIDES EXTENSIVE SUPPORT IN RESPONSE TO EMERGENCIES THAT THREATEN THE LIVES AND WELFARE OF ANIMALS ACROSS THE COUNTRY, ANSWERING 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 PROVIDES CRUELTY INVESTIGATION SUBJECT MATTER EXPERTISE AS WELL AS HANDS-ON OPERATIONAL PLANNING AND RESCUE THAT FACILITATES POSITIVE OUTCOMES FOR MANY ANIMALS. CRUELTY RESPONSEIN 2022, THE ASPCA PROVIDED CRITICAL ASSISTANCE IN HUNDREDS OF CASES OF CRUELTY, IMPACTING THOUSANDS OF ANIMALS ACROSS THE COUNTRY. THE ASPCA IS THE LEADING AMERICAN ANIMAL WELFARE ORGANIZATION OFFERING COMPREHENSIVE ANTI-CRUELTY EXPERTISE AND RESOURCES TO LOCAL LAW ENFORCEMENT AGENCIES AND PROSECUTORS AROUND THE COUNTRY, SUPPORTING THEIR ANIMAL CRUELTY INVESTIGATIONS AND PROSECUTIONS, HELPING THEM TO COMBAT CRUELTY IN THEIR COMMUNITIES. BECAUSE THE PURSUIT OF CRIMINAL CASES CAN OFTEN REQUIRE SUBSTANTIAL EXPERTISE AND RESOURCES, THIS NATIONAL SUPPORT-WHICH ALWAYS COMES AT THE REQUEST AND INVITATION OF LAW ENFORCEMENT AGENCIES-FACILITATES THE ABILITY OF LOCAL AGENCIES TO TAKE ON AND PURSUE ANIMAL CRUELTY INVESTIGATIONS.IN ADDITION TO DIRECT ANIMAL SUPPORT, INCLUDING OPERATIONAL PLANNING, ON-THE-GROUND RESCUE WORK, EMERGENCY AND OFF-SITE ANIMAL SHELTERING, EXPERT MEDICAL AND BEHAVIORAL CARE, AND ANIMAL RELOCATION AND PLACEMENT, ASPCA SPECIALISTS CONSULT AT ALL STAGES OF CRIMINAL INVESTIGATION AND PROSECUTION, INCLUDING FORENSIC EVIDENCE COLLECTION AND ANALYSIS THAT HELPS PROVE THE COMMISSION OF ANIMAL CRUELTY CRIMES AT TRIAL, CONTRIBUTING EXPERT TESTIMONY, AND PROVIDING SECOND-CHAIR COUNSEL THAT SUPPORTS LEAD ATTORNEYS. IN ADDITION, THE ASPCA REGULARLY PROVIDES TRAINING AND LEGAL SUPPORT TO ANIMAL CONTROL AGENCIES, LAW ENFORCEMENT, PROSECUTORS, VETERINARIANS, AND OTHER ANIMAL WELFARE PROFESSIONALS ACROSS THE COUNTRY TO INCREASE AWARENESS, UNDERSTANDING, AND BEST PRACTICES IN PREVENTING, INVESTIGATING, AND EFFECTIVELY RESPONDING TO ANIMAL CRUELTY IN COMMUNITIES ACROSS THE COUNTRY.ASPCA ANTI-CRUELTY WORK INCLUDES SUPPORT FOR POLICE DEPARTMENTS AND DISTRICT ATTORNEY'S OFFICES ACROSS THE COUNTRY INCLUDING THE NEW YORK CITY POLICE DEPARTMENT.DISASTER RESPONSE THE ASPCA HAS A THREE-PRONGED APPROACH TO HELPING COMMUNITIES RESPOND TO DISASTERS. FIRST, THE DISASTER RESPONSE TEAM DEPLOYS NATIONWIDE TO ASSIST IN THE RELOCATION, SEARCH-AND-RESCUE, SHELTERING, AND PLACEMENT OF ANIMALS DURING DISASTERS, INCLUDING WILDFIRES, TORNADOES, HURRICANES, AND FLOODS. THE ASPCA ALSO WORKS WITH LAWMAKERS TO ENHANCE DISASTER PLANNING AND RESPONSE EFFORTS BY INCORPORATING ANIMALS INTO EMERGENCY PLANS TO PREVENT AVOIDABLE TRAGEDY. IN 2022, THE ASPCA SUPPORTED THE ENACTMENT OF A COLORADO LAW TO ESTABLISH A WILDFIRE RISK REDUCTION GROUP TO EXPAND OUTREACH EFFORTS AND DEVISE EFFECTIVE WAYS TO DISTRIBUTE INFORMATION ABOUT WILDFIRE RISK.FINALLY, THE ASPCA ENHANCES THE CAPACITY OF LOCAL AGENCIES TO RESPOND TO DISASTERS IN THEIR OWN COMMUNITIES BY PROVIDING THEM WITH GRANT FUNDING, TRAINING, AND OTHER CRITICAL RESOURCES. IN 2022, ASPCA DISASTER RESPONSE TEAMS HELPED MANY THOUSANDS OF ANIMALS THROUGH SEARCH AND RESCUE, PET FOOD AND SUPPLY DISTRIBUTION, EMERGENCY EVACUATION, EMERGENCY SHELTERING, AND REUNITING DISPLACED PETS WITH THEIR OWNERS.OVER THE LAST THREE YEARS, THE ASPCA HAS AWARDED MORE THAN \$2 MILLION IN GRANT FUNDING TO AUTHORIZED DISASTER RESPONSE AGENCIES, PROVIDING SUPPORT TO COMPANION ANIMALS, EQUINES, AND THEIR OWNERS IN COMMUNITIES IMPACTED BY OR AT HIGH RISK OF NATURAL DISASTERS. ADVANCING LAWS AND POLICIES THAT PROTECT COMPANION ANIMALS, HORSES, AND FARM ANIMALSTHE 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 2022, ASPCA-LED POLICY WORK INCLUDED EFFORTS TO REFORM AND IMPROVE USDA POLICIES, MAKE ANIMAL WELFARE CONDITIONS MORE TRANSPARENT IN FOOD LABELS, PROTECT AT-RISK HORSES, SHUT DOWN PUPPY MILLS, EXPAND ACCESS TO VETERINARY CARE, SUPPORT HUMANE FARMING METHODS, ENHANCE DISASTER PREPAREDNESS TRAINING, AND IMPROVE PET-RELATED HOUSING AND CO-HABITATION POLICIES.LEGISLATIVE SUCCESS HIGHLIGHTSPRESIDENT BIDEN SIGNED THE ASPCA-SUPPORTED PLANNING FOR ANIMAL WELLNESS (PAW) ACT, DIRECTING THE FEDERAL EMERGENCY MANAGEMENT AGENCY TO ESTABLISH A WORKING GROUP OF EXPERTS TO REVIEW CURRENT BEST PRACTICES FOR ANIMALS IN EMERGENCIES AND NATURAL DISASTERS AND ISSUE NEW GUIDANCE IF NECESSARY.THE ASPCA SECURED SEVERAL CRITICAL ANIMAL WELFARE PROVISIONS FOR THE FY2023 FEDERAL SPENDING PACKAGE, INCLUDING REQUIRING USDA INSPECTORS TO RECORD ALL ANIMAL WELFARE ACT VIOLATIONS THEY OBSERVE AT COMMERCIAL ANIMAL FACILITIES ON INSPECTION REPORTS, DIRECTING THE USDA TO REFORM ITS RULES FOR LABELS PUT ON MEAT AND DAIRY PACKAGING, CONTINUING THE PROHIBITION ON THE SLAUGHTER OF HORSES IN THE U.S., ALLOCATING AN ADDITIONAL \$10 MILLION TO SUPPORT THE HUMANE, NON-LETHAL MANAGEMENT OF WILD HORSES AND BURROS, AND PROVIDING \$3 MILLION FOR PAWS ACT GRANTS THAT SUPPORT SHELTER AND TRANSITIONAL HOUSING SERVICES FOR SURVIVORS OF DOMESTIC VIOLENCE AND THEIR PETS.AFTER YEARS OF THE ASPCA LEADING THE CHARGE TO STOP THE FLOW OF PUPPY MILL DOGS INTO NEW YORK STATE, NEW YORK GOVERNOR KATHY HOCHUL SIGNED THE PUPPY MILL PIPELINE BILL INTO LAW, WHICH WILL END THE SALE OF DOGS, CATS, AND RABBITS IN PET STORES STATEWIDE STARTING DECEMBER 2024. GOV. HOCHUL ALSO SIGNED THE COMPANION ANIMAL CARE STANDARDS ACT INTO LAW, ESTABLISHING STATE STANDARDS TO ENSURE HOMELESS DOGS, CATS, AND OTHER ANIMALS ARE KEPT IN CLEAN AND SAFE CONDITIONS WHILE LIVING AT SHELTERS OR RESCUE ORGANIZATIONS. COLLABORATING WITH THE NYPD TO COMBAT ANIMAL CRUELTY AND NEGLECT IN NEW YORK CITYIN A GROUNDBREAKING PARTNERSHIP, THE ASPCA WORKS CLOSELY WITH THE NEW YORK CITY POLICE DEPARTMENT (NYPD) TO PREVENT AND ADDRESS ANIMAL CRUELTY ACROSS THE CITY'S FIVE BOROUGH WITH SERVICES INCLUDING MEDICAL TREATMENT, BEHAVIOR ASSESSMENTS, FORENSIC EVALUATIONS, SHELTERING, AND ADOPTION. SINCE THE INCEPTION OF THE ASPCA-NYPD PARTNERSHIP CITY-WIDE IN 2014, NEARLY 5,000 ANIMALS HAVE BEEN RESCUED FROM SITUATIONS OF ALLEGED ABUSE, AND MORE THAN 23,000 NYPD OFFICERS HAVE BEEN TRAINED BY THE ASPCA TO EFFECTIVELY RECOGNIZE AND RESPOND TO SUSPECTED ANIMAL CRUELTY.PROTECTING ANIMALS TRAPPED IN CRUEL FARMING SYSTEMS AND PUSHING FOR A MORE HUMANE FOOD SYSTEMTHE ASPCA WORKS WITH FARMERS, GOVERNMENT LEADERS, ADVOCATES, AND FOOD COMPANIES TOWARD POLICY AND CORPORATE REFORMS TO END THE CRUELEST FACTORY FARMING PRACTICES, INCREASE TRANSPARENCY AND ACCOUNTABILITY IN INDUSTRIAL ANIMAL AGRICULTURE, AND ADEQUATELY FUND A MORE HUMANE FOOD SYSTEM. THE ASPCA ALSO INFORMS AND STEERS FOOD CONSUMERS TOWARD HIGHER WELFARE OPTIONS THROUGH THE ASPCA SHOP WITH YOUR HEART PROGRAM, WHICH WORKS TO SHIFT THE FOOD MARKETPLACE TOWARD MORE HUMANELY-PRODUCED CHOICES, ULTIMATELY IMPROVING INDUSTRY PRACTICES. IN 2022, THE ASPCA ADDED HUNDREDS OF NEW WELFARE-CERTIFIED AND PLANT-BASED PRODUCTS TO THE SHOP WITH YOUR HEART GROCERY LIST AND WORKED WITH SEVERAL PET FOOD BRANDS - INCLUDING EVERMORE, CAMPFIRE TREATS, OPEN FARM, EARTH ANIMAL, AND THE HONEST KITCHEN - TO IMPROVE THEIR ANIMAL WELFARE POLICIES AND SOURCING STANDARDS.					

Other program services (Describe in Schedule O.)	
(Expenses \$	including grants of \$) (Revenue \$)
Total program service expenses ▶	257,889,274

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)?	11f Yes	
12a If "Yes," complete Schedule D, Part XI. Did the organization prepare, or 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	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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?	26	No
27 If "Yes," complete Schedule L, Part I. 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?	30	No
31 If "Yes," complete Schedule M. Did the organization reorganize, 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?	33	No
34 If "Yes," complete Schedule R, Part I. 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	

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	1,371			
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			No	
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d				
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				
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?							
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?							
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?		13a				
Note. See the instructions for additional information the organization must report on Schedule O.							
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			No	
16	If the organization is a trust, did it file Form 4720, Schedule N, to report the section 4968 excise tax on net investment income?		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.	1a13		
b	Enter the number of voting members included in line 1a, above, who are independent	1b12		
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		
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		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	AL, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MD, MA, MI, MN, MS, NH, NJ, NM, NY, OK, OR, PA, RI, SC, TN, UT, VA, WV, WI
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☒ 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: GORDON LAVALETTE CFO 520 EIGHTH AVENUE 7TH FLOOR NEW YORK, NY 10018 (212) 876-7700	

Part VII

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

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

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

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

- List all of the organization’s **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization’s **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization’s five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization’s **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization’s **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	65.00 2.00	X		X				1,004,150	0	113,021
(2) SALLY SPOONER CHAIRPERSON	3.00 0.00	X		X				0	0	0
(3) SCOTT THIEL VICE CHAIRPERSON	1.00 0.00	X		X				0	0	0
(4) JANE W PARVER TREASURER	1.00 0.00	X		X				0	0	0
(5) LINDA LLOYD LAMBERT SECRETARY	1.00 0.00	X		X				0	0	0
(6) ARRIANA BOARDMAN DIRECTOR	1.00 0.00	X						0	0	0
(7) MICHAEL D'ALTO DIRECTOR	1.00 0.00	X						0	0	0
(8) SIVAN HONG DIRECTOR	1.00 0.00	X						0	0	0
(9) JEFFREY A PFEIFLE DIRECTOR	1.00 0.00	X						0	0	0
(10) MARTIN PURIS DIRECTOR	1.00 0.00	X						0	0	0
(11) FREDERICK TANNE DIRECTOR	1.00 0.00	X						0	0	0
(12) MARY JO WHITE DIRECTOR	1.00 0.00	X						0	0	0
(13) TIM F WRAY DIRECTOR UNTIL 6/2022	1.00 0.00	X						0	0	0
(14) GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	50.00 5.00			X				404,375	0	21,619
(15) TODD HENDRICKS SVP, DEVELOPMENT	50.00 0.00				X			484,947	0	40,337
(16) ELIZABETH ESTROFF SVP, COMMUNICATIONS	50.00 0.00				X			453,478	0	61,950
(17) BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	50.00 2.00				X			445,017	0	50,401

Part VII

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	50.00 0.00				X			424,586	0	38,144
(19) BEVERLY JONES SVP, CHIEF LEGAL OFFICER	50.00 0.00				X			417,665	0	59,114
(20) CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	50.00 0.00				X			407,941	0	67,485
(21) J'MAI GAYLE DIRECTOR, SURGERY	50.00 0.00					X		335,130	0	68,189
(22) CAMILLE DECLEMENTI VP, ASPCA ANIMAL HOSPITAL	50.00 0.00					X		303,630	0	38,521
(23) JENNIFER CHIN VP, LEGAL ADVOCACY & INVESTIGATIONS	50.00 0.00					X		294,174	0	40,635
(24) LUKE FRANKLIN VP, MEMBERSHIP	50.00 0.00					X		285,638	0	58,134
(25) AMY BERKOWITZ VP, INFORMATION TECHNOLOGY	50.00 0.00					X		284,512	0	38,904
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A . . . ▶										
d Total (add lines 1b and 1c) ▶								5,545,243	0	696,454

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 ▶ 304

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

Yes

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
EAGLE-COM INC 2300 YONGE ST STE 1700 TORONTO, ONTARIO M4P 1E4 CA	DONOR ACQUISITION	30,221,831
LAUGHLIN CONSTABLE INC 207 E MICHIGAN ST MILWAUKEE, WI 53202	DONOR ACQUISITION	15,806,349
ASCENTA GROUP INC 138 SOUTH FIRST ST SUITE 110 LINDENHURST, NY 11757	DONOR ENGAGEMENT	15,746,848
EDGE DIRECT LLC 3030 WATERVIEW AVENUE BALTIMORE, MD 21230	DONOR ENGAGEMENT	11,476,354
GOOGLE INC DEPT 33654 PO 39000 SAN FRANCISCO, CA 94139	DONOR ACQUISITION	7,989,930
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 ▶ 144		

Form 990 (2022)

Part VIII

Statement of Revenue

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

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and Other	1a Federated campaigns 1b Membership dues 1c Fundraising events 1d Related organizations 1e Government grants (contributions) 1f All other contributions, gifts, grants, and similar amounts not included above 1g Noncash contributions included in lines 1a - 1f:\$ 1h Total. Add lines 1a-1f			
Amt Similar Amounts				
2a ANIMAL POISON CONTROL CENTER FEES	900000	20,200,293	20,200,293	
b ASPCA SPAY NEUTER ALLIANCE	900000	695,060	695,060	
c MOBILE CLINIC VET & CLINIC REV.	900000	523,457	523,457	
d ANIMAL HOSPITAL FEES	900000	412,021	412,021	
e ADOPTION CENTER FEES	900000	88,579	88,579	
f All other program service revenue.				
g Total. Add lines 2a-2f.	21,919,410			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,638,147			6,638,147
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		3,668,140			3,668,140
		(i) Real	(ii) Personal			
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a	83,085,955			
	b Less: cost or other basis and sales expenses	7b	79,436,384			
	c Gain or (loss)	7c	3,649,571			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 423,672 of contributions reported on line 1c). See Part IV, line 18	8a	109,000			
	b Less: direct expenses	8b	233,534			
c Net income or (loss) from fundraising events						
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						
	Business Code					
11a GAIN FROM K-1 ACTIVITY	900099	1,617,493		1,617,493		
b LIST SALES	900099	492,497			492,497	
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		376,416,316	21,919,410	1,617,493	14,323,821	

OtherRevenueMiscAmt

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	11,769,279	11,769,279		
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.	90,000	90,000		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,494,228	2,091,832	1,695,850	706,546
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	97,183,797	82,902,433	5,814,853	8,466,511
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,501,061	4,705,561	301,469	494,031
9 Other employee benefits	18,482,284	15,508,280	1,275,356	1,698,648
10 Payroll taxes	7,236,005	6,055,165	513,565	667,275
11 Fees for services (non-employees):				
a Management	633,518	228,333	318,450	86,735
b Legal	1,100,754	588,166	383,503	129,085
c Accounting	487,330		487,330	
d Lobbying	435,664	435,664		
e Professional fundraising services. See Part IV, line 17	9,319,040			9,319,040
f Investment management fees	780,937		780,937	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	26,393,337	24,679,149	456,959	1,257,229
12 Advertising and promotion	56,432,835	37,113,703	127,527	19,191,605
13 Office expenses	37,283,669	23,724,708	209,130	13,349,831
14 Information technology	20,763,974	10,671,016	776,153	9,316,805
15 Royalties				
16 Occupancy	7,478,029	4,865,084	1,799,145	813,800
17 Travel	6,731,834	6,571,154	84,168	76,512
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	610,518	575,882	22,066	12,570
20 Interest	404,053		404,053	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,882,085	6,551,840	234,030	96,215
23 Insurance	2,092,450	1,776,649	229,359	86,442
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 SE	9,694,999	9,589,673	1,930	103,396
b OPERATING SUPPLIES	3,529,288	3,433,315	49,474	46,499
c MISCELLANEOUS EXPENSES	2,968,513	2,583,345	325,029	60,139
d REPAIRS AND MAINTENANCE	1,527,786	1,379,043	104,056	44,687
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	340,307,267	257,889,274	16,394,392	66,023,601
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).	127,366,343	76,344,113	307,705	50,714,525

Part X

Balance Sheet

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

☐

				(A)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing		11,948,498	1	14,719,776	
	2	Savings and temporary cash investments		30,897,690	2	69,232,049	
	3	Pledges and grants receivable, net		24,284,914	3	23,094,158	
	4	Accounts receivable, net		5,189,016	4	5,370,085	
	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		
	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		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		7,037,598	9	4,996,962	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	138,729,036			
	b	Less: accumulated depreciation	10b	61,564,157	64,459,281	10c	77,164,879
	11	Investments—publicly traded securities		310,850,772	11	263,165,358	
	12	Investments—other securities. See Part IV, line 11		63,868,453	12	66,664,894	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		56,544,270	15	51,333,049	
16	Total assets: Add lines 1 through 15 (must equal line 33)		575,080,492	16	575,741,210		
Liabilities	17	Accounts payable and accrued expenses		21,011,449	17	18,864,852	
	18	Grants payable		2,586,246	18	1,073,787	
	19	Deferred revenue			19		
	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		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24	24,563,933	
	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		43,234,686	25	43,241,501	
	26	Total liabilities: Add lines 17 through 25		66,832,381	26	87,744,073	
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		424,064,683	27	407,751,614	
	28	Net assets with donor restrictions		84,183,428	28	80,245,523	
	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		508,248,111	32	487,997,137	
	33	Total liabilities and net assets/fund balances		575,080,492	33	575,741,210	

Part XI

Reconciliation 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	376,416,316
2	Total expenses (must equal Part IX, column (A), line 25)	2	340,307,267
3	Revenue less expenses. Subtract line 2 from line 1	3	36,109,049
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	508,248,111
5	Net unrealized gains (losses) on investments	5	-51,148,397
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	-5,211,626
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	487,997,137

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? 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		No
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
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?		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.		

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	243,128,195	254,185,353	287,167,570	351,249,754	338,555,592	1,474,286,464
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3	243,128,195	254,185,353	287,167,570	351,249,754	338,555,592	1,474,286,464
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						1,474,286,464

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	243,128,195	254,185,353	287,167,570	351,249,754	338,555,592	1,474,286,464
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,362,100	8,276,288	7,694,169	10,032,853	10,321,851	42,687,261
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	131,748			227,117	1,617,493	1,976,358
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	1,325,513	973,879	248,805	375,448	601,497	3,525,142
11 Total support. Add lines 7 through 10						1,522,475,225
12 Gross receipts from related activities, etc. (see instructions)					12	83,944,583
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 2022 (line 6, column (f) divided by line 11, column (f))	14	96.830 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	96.960 %
16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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 IIISupport 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests–2022. 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–2021. 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b 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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990) .</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

Part IV Supporting Organizations (continued)

		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?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

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

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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.			
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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
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? <i>If "Yes" or "No," provide details in Part VI.</i>			
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			

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 (<i>explain in detail in Part VI</i>): | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 |
| 3 Subtract line 2 from line 1d | 3 |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 |
| 6 Multiply line 5 by 0.035 | 6 |
| 7 Recoveries of prior-year distributions | 7 |
| 8 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 (<i>prior IRS approval required - provide details in Part VI</i>)	5		
6 Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions	8		
9 Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

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

Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	LIST RENTALS - 2018 AMOUNT: \$ 341,899. 2019 AMOUNT: \$ 254,737. 2020 AMOUNT: \$ 243,805. 2021 AMOUNT: \$ 369,386. 2022 AMOUNT: \$ 492,497. FUNDRAISING INCOME - 2018 AMOUNT: \$ 983,614. 2019 AMOUNT: \$ 719,142. 2020 AMOUNT: \$ 5,000. 2021 AMOUNT: \$ 6,062. 2022 AMOUNT: \$ 109,000.

Additional Data

Return to Form

Software ID:

Software Version:

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

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

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

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

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

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

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

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

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions	

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

1	Enter the amount of any excise tax incurred by the organization under section 4955	\$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	☐ Yes ☐ No
4a	Was a correction made?	☐ Yes ☐ No
b	If "Yes," describe in Part IV.	

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

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b	\$
4	Did the filing organization file Form 1120-POL for this year?	☐ Yes ☐ No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
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.															
<table><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
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-															
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) 2018	(b) 2019	(c) 2020	(d) 2021	(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)		(b)
		Yes	No	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		356,645
d	Mailings to members, legislators, or the public?	Yes		67,598
e	Publications, or published or broadcast statements?	Yes		16,445
f	Grants to other organizations for lobbying purposes?	Yes		58,690
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		811,130
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		49,152
i	Other activities?	Yes		459,531
j	Total. Add lines 1c through 1i			1,819,191
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
PART II-B, LINE 1:	GENERAL - THE ASPCA'S MISSION TO PROVIDE EFFECTIVE MEANS FOR THE PREVENTION OF CRUELTY TO ANIMALS IN THE UNITED STATES IS ADVANCED THROUGH A COMBINATION OF: SIGNIFICANT DIRECT CARE PROGRAMS; POLICY AND LEGISLATIVE REFORM; AND LEARNING, RESEARCH AND TRAINING PROGRAMS THAT IMPACT MILLIONS OF ANIMALS AND ORGANIZATIONS AROUND THE COUNTRY EACH YEAR. ASPCA'S LIFESAVING PROGRAMS INCLUDE NATIONAL RELOCATION TO SAVE LIVES OF AT-RISK HOMELESS ANIMALS; PARTNERSHIPS WITH COMMUNITIES TO INCENTIVIZE MORE LIVE RELEASE AND RESCUE FOR 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 SPAY/NEUTER OPERATIONS AND ADOPTION CENTER IN NEW YORK CITY. ALL OF THESE PROGRAMS SERVE AS PROVING GROUNDS TO UNDERSTAND THE MYRIAD OF PROBLEMS ANIMALS FACE AND INFORM THE ASPCA'S WORK TO ADVANCE POLICIES THAT WILL PREVENT CRUELTY IN THE FUTURE. THE LESSONS THE ASPCA TAKES FROM THESE PROGRAMS ENABLE THEM TO BRING EXPERT VOICES AND INFORMED OPINIONS TO THEIR WORK TO DISSEMINATE THESE LEARNINGS TO OTHER ANIMAL WELFARE ORGANIZATIONS AROUND THE COUNTRY AS WELL AS TO ADVOCATE FOR LAWS TO DETER CRUEL TREATMENT OF ANIMALS IN COMMUNITIES ALL ACROSS THE COUNTRY. 1A. VOLUNTEERS: THE ASPCA WORKS WITH VOLUNTEERS BY HOLDING CITIZEN TRAINING WORKSHOPS IN LOCAL COMMUNITIES, PROVIDING OPPORTUNITIES FOR THEM TO JOIN ASPCA STAFF AT THE STATE AND FEDERAL CAPITOLS TO PROMOTE OR OPPOSE LEGISLATION THROUGH MEETINGS WITH LEGISLATORS AND THEIR AIDES. THE ASPCA EMPLOYS TRAINING TOOLS SUCH AS WEBINARS AND CONFERENCES. 1B. PAID STAFF OR MANAGEMENT: ASPCA MANAGEMENT AND STAFF STRATEGIZE AND COORDINATE THEIR PUBLIC POLICY EFFORTS AIMED AT ENHANCING THE ASPCA'S ABILITY TO PERFORM DIRECT CARE WORK AND TO HELP PREVENT CRUELTY. THEY CULTIVATE AND EXPAND CONTACTS WITHIN GOVERNMENT BODIES, INCLUDING LEGISLATURES AND REGULATORY AGENCIES, AND WORK WITH OTHER NATIONAL AND LOCAL ORGANIZATIONS TO PROMOTE HUMANE POLICIES. 1C. MEDIA ADVERTISEMENTS: PERIODICALLY, THE ASPCA BUYS ADVERTISEMENT SPACE IN PUBLIC POLICY-FOCUSED NEWSPAPERS (E.G., ROLL CALL, THE HILL) THAT LEGISLATORS AND THEIR STAFF REGULARLY READ. THE ADVERTISEMENTS ARE STRATEGICALLY SCHEDULED (OFTEN AHEAD OF A CRUCIAL COMMITTEE VOTE OR FLOOR VOTE) TO MAXIMIZE EXPOSURE AND TIMELINESS TO CRITICAL ISSUES. THE ASPCA ALSO BUYS STRATEGICALLY TARGETED ADVERTISING SPACE

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

Additional Data

[Return to Form](#)

Software ID:

Software Version:

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 7/25/06, 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 ▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No.
52283D

Schedule D (Form 990) 2021

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:

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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	13,186,835	12,629,150	11,246,524	10,238,118	65,998,068
b Contributions	388,026		279,399		15,663
c Net investment earnings, gains, and losses	-926,566	557,685	1,103,227	1,008,406	-3,129,099
d Grants or scholarships					
e Other expenditures for facilities and programs					52,646,514
f Administrative expenses					
g End of year balance	12,648,295	13,186,835	12,629,150	11,246,524	10,238,118

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 ▶ 64.000 %

c

Term endowment ▶ 36.000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		No
3a(ii)		No
3b		

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		10,932,205		10,932,205
b Buildings		70,249,359	33,025,829	37,223,530
c Leasehold improvements		22,421,878	7,311,461	15,110,417
d Equipment		16,696,257	14,648,600	2,047,657
e Other		18,429,337	6,578,267	11,851,070
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				77,164,879

Schedule D (Form 990) 2021

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) EQUITY LONG, INTERNATIONAL	22,080,385	F
(B) FUND OF FUNDS - PRIVATE EQUITY	518,985	F
(C) PRIVATE EQUITY IN LIQUIDATION	4,216,069	F
(D) PRIVATE EQUITY	11,522,833	F
(E) EMERGING MARKETS	12,035,536	F
(F) EQUITY LONG	16,291,086	F
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	66,664,894	

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)DUE FROM ASPCA VETERINARY SERVICES OF NC, PC	206,362
(2)RIGHT-OF-USE ASSETS	30,046,023
(3)PERPETUAL TRUSTS	20,367,939
(4)CHARITABLE REMAINDER TRUSTS	712,725
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	51,333,049

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	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	43,241,501

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	320,217,221
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-51,148,397
b	Donated services and use of facilities	2b	987,957
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-6,038,655
e	Add lines 2a through 2d	2e	-56,199,095
3	Subtract line 2e from line 1	3	376,416,316
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	376,416,316

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	340,514,287
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	987,957
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	987,957
3	Subtract line 2e from line 1	3	339,526,330
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	780,937
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	780,937
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	340,307,267

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	THE ASPCA MAINTAINS AN ENDOWMENT FOR THE PURPOSE OF GENERATING INCOME TO SUPPORT THE ORGANIZATION'S CHARITABLE MISSION. THE ORGANIZATION'S ENDOWMENT CONSISTS OF A PORTFOLIO OF ACTIVELY MANAGED FUNDS ESTABLISHED TO PROVIDE BOTH A SOURCE OF OPERATING FUNDS AS WELL AS LONG-TERM FINANCIAL STABILITY. THE ENDOWMENT'S PRINCIPAL IS INTENDED TO BE LEFT UNTOUCHED, WHILE THE INCOME GENERATED IS INTENDED TO FUND ASPCA PROGRAMS. SOME OF THE ENDOWMENT FUNDS MAY HAVE PURPOSE RESTRICTIONS ON THE USE OF INCOME.
PART X, LINE 2:	THE ASPCA QUALIFIES AS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE IRC AND CORRESPONDING PROVISIONS OF NEW YORK STATE LAW AND IS NOT SUBJECT TO FEDERAL OR STATE INCOME TAXES. ACCORDINGLY, DONORS ARE ENTITLED TO A CHARITABLE CONTRIBUTION DEDUCTION AS DEFINED IN THE IRC. CONTINUED QUALIFICATION OF TAX-EXEMPT STATUS IS CONTINGENT UPON COMPLIANCE WITH THE REQUIREMENTS OF THE IRC. THE ASPCA RECOGNIZES THE EFFECTS OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT OF BEING SUSTAINED. NO PROVISION FOR INCOME TAXES WAS REQUIRED FOR 2022 OR 2021.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	INVESTMENT EXPENSES -780,937. UNREALIZED LOSS ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS -5,257,718.
SCHEDULE D, PART VI, LINE 1E:"OTHER" IN LAND, BUILDINGS, AND EQUIPMENT	EQUIPMENT: OTHER HAS A TOTAL OF \$18,429,337. THIS TOTAL CONSISTS OF \$8,617,456 FOR TRANSPORTATION EQUIPMENT AND \$9,811,881 OF CONSTRUCTION IN PROGRESS.

Additional Data

Return to Form

Software ID:
Software Version:

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

Employer identification number
13-1623829

Part I

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

- 1

For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3

Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENT		10,254,816
(2) EUROPE	0	0	INVESTMENT		11,601
(3) NORTH AMERICA (CANADA)	0	0	PROGRAM SERVICES	LEGAL SERVICES	3,701
(4) EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	PROGRAM SERVICES	LEGAL SERVICES	7,750
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	0			10,277,868
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			10,277,868

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)			EUROPE (INCLUDING ICELAND & GREENLAND)	PART V	30,000		0		
(2)			EUROPE (INCLUDING ICELAND & GREENLAND)	PART V	30,000		0		
(3)			EUROPE (INCLUDING ICELAND & GREENLAND)	PART V	30,000		0		
(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

3 Enter total number of other organizations or entities

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.

[illegible]

Additional Data

Software ID:

Software Version:

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

e ☒ Solicitation of non-government grants

b ☒ Internet and email solicitations

f ☒ Solicitation of government grants

c ☒ Phone solicitations

g ☒ Special fundraising events

d ☒ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising 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?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ASCENTA GROUP (APPCO) 138 SOUTH FIRST STREET SUITE 110 LINDENHURST, NY 11757	DIRECT MARKETING		No	13,675,125	15,746,848	-2,071,723
2 SD&A TELESERVICES INC 5757 WEST CENTURY BOULEVARD SUITE LOS ANGELES, C A 90045	TELEMARKETING		No	12,087,677	1,440,439	10,647,238
3 KNEWSALES GROUP INC 550 QUEEN STREET EAST SUITE 145 TORONTO, ONTARIO C A M5A 1V2	DIRECT MARKETING		No	3,012,740	3,584,485	-571,745
4 NEW CANVASSING EXPERIENCE INC 78 SAN MARCOS STREET AUSTIN, TX 78702	DIRECT MARKETING		No	2,925,706	2,933,128	-7,422
5 3SIXTY 134 N 4TH STREET BROOKLYN, NY 11249	DIRECT MARKETING		No	1,357,058	1,736,825	-379,767
6						
7						
8						
9						
10						
Total ▶				33,058,306	25,441,725	7,616,581

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

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

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		HUMANE AWARD (event type)	TEAM ASPCA (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	418,135	89,982	24,555	532,672
	2 Less: Contributions	309,135	89,982	24,555	423,672
	3 Gross income (line 1 minus line 2)	109,000			109,000
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	57,300			57,300
	8 Entertainment				
	9 Other direct expenses	152,940	23,232	61	176,233
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				233,533
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-124,533

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Direct Expenses	1 Gross revenue				
	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
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Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

Part IV

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

Return Reference	Explanation
PART I, LINE 2:	THE ASPCA PROVIDES GRANTS TO A VARIETY OF ORGANIZATIONS TO ADVANCE ITS MISSION OF STOPPING AND PREVENTING ANIMAL CRUELTY AND ASSISTING ANIMALS IN NEED. ELIGIBLE GRANT-SEEKERS GO THROUGH A ROBUST DUE DILIGENCE PROCESS TO ASSESS THEIR COMPLIANCE WITH REGULATORY REQUIREMENTS, IMPLEMENTATION OF GOVERNANCE BEST PRACTICES, BUSINESS CONTINUITY, AND CAPACITY TO CARRY OUT THE PROPOSED PROJECT. GRANT PROPOSALS ARE ALSO REVIEWED BY SUBJECT MATTER EXPERTS TO ASSESS THEIR FEASIBILITY, ALIGNMENT WITH ASPCA POLICY, POSITION, AND STANDARD PRACTICES, AND ABILITY TO EFFECTIVELY FURTHER THE ASPCA'S MISSION AND PROGRAMMATIC GOALS. TIERED REVIEW AND APPROVAL IS REQUIRED BASED ON THE SIZE OF THE GRANT. GRANTEEES THAT RECEIVE FUNDING ARE REQUIRED TO SUBMIT FINAL REPORTS WHICH ARE REVIEWED TO ENSURE THAT THE FUNDS WERE USED APPROPRIATELY AND TO ASSESS THE PROJECT OUTCOMES, IF APPLICABLE. INTERIM REPORTS MAY ALSO BE REQUIRED TO PROVIDE ADDITIONAL ACCOUNTABILITY ON LONGER-TERM GRANTS. WHILE THE ASPCA IS A WORKING CHARITY, NOT SIMPLY A GRANTMAKING ENTITY, THE ASPCA IS ONE OF THE NATION'S LARGEST ANIMAL WELFARE GRANTMAKERS. THE ASPCA OFFERS ANIMAL WELFARE AND OTHER ORGANIZATIONS A RANGE OF FINANCIAL SUPPORT THAT MAKES A SUBSTANTIAL IMPACT ON THEIR ABILITY TO STOP AND PREVENT ANIMAL SUFFERING AND CRUELTY, AND TO ASSIST ANIMALS IN NEED. GRANTS ARE A SUPPORTIVE TACTIC TO SUPPLEMENT MORE SUSTAINABLE AND LONG-TERM STRATEGIES THE ASPCA USES TO PREVENT CRUELTY AND SUFFERING. 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; SUPPORT DIRECT RESPONSE TO DISASTERS, CRUELTY AND OTHER EMERGENCIES; PROVIDE FUNDING FOR RESEARCHING NEW APPROACHES, DEVELOPING AND TESTING PILOT PROGRAMS, AND THE IMPLEMENTATION AND DISSEMINATION OF BEST PRACTICES TO IMPROVE IMPACT; AND SUPPORT CHANGING LAWS, POLICIES, PRACTICES, AND PERCEPTIONS TO INCREASE PROTECTIONS FOR ANIMALS AND IMPROVE THEIR WELFARE. IN 2022, THE ASPCA AWARDED GRANT FUNDING TOTALING NEARLY \$12 MILLION TO 404 ORGANIZATIONS IN 49 STATES, PUERTO RICO, THE DISTRICT OF COLUMBIA, UKRAINE, AND ROMANIA. 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. THE ASPCA GRANTED APPROXIMATELY \$700K IN ADDITIONAL GRANTS UNDER THE \$5K THRESHOLD REPORTED ON THIS SCHEDULE.

Additional Data

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Software ID:
Software Version:

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

Employer identification number
13-1623829

Part I Questions Regarding Compensation

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

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax idemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (e.g., maid, chauffeur, chef)

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

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

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

☒ Compensation committee

☐ Written employment contract

☒ Independent compensation consultant

☒ Compensation survey or study

☒ Form 990 of other organizations

☒ Approval by the board or compensation committee

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

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?
If "Yes," to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?

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

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

a The organization?

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

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

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

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

	Yes	No
1b		
2		
4a		No
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
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				
1MATT BERSHADKER PRESIDENT & CHIEF EXECUTIVE OFFICER	(i)	827,968	154,440	21,742	74,400	38,621	1,117,171	0
	(ii)	0	0	0	0	0	0	0
2TODD HENDRICKS SVP, DEVELOPMENT	(i)	404,908	57,217	22,822	24,400	15,937	525,284	0
	(ii)	0	0	0	0	0	0	0
3ELIZABETH ESTROFF SVP, COMMUNICATIONS	(i)	376,608	55,128	21,742	24,400	37,550	515,428	0
	(ii)	0	0	0	0	0	0	0
4BERT TROUGHTON SVP, SHELTER & VETERINARY SERVICES	(i)	367,315	42,425	35,277	24,400	26,001	495,418	0
	(ii)	0	0	0	0	0	0	0
5BEVERLY JONES SVP, CHIEF LEGAL OFFICER	(i)	354,987	41,368	21,310	24,400	34,714	476,779	0
	(ii)	0	0	0	0	0	0	0
6CHERYL BUCCI SVP, OPERATIONS AND PEOPLE	(i)	344,903	41,728	21,310	24,400	43,085	475,426	0
	(ii)	0	0	0	0	0	0	0
7STACY WOLF SVP, POLICY, RESPONSE & ENGAGEMENT	(i)	361,271	41,231	22,084	24,400	13,744	462,730	0
	(ii)	0	0	0	0	0	0	0
8GORDON LAVALETTE SVP & CHIEF FINANCIAL OFFICER	(i)	350,343	32,500	21,532	19,939	1,680	425,994	0
	(ii)	0	0	0	0	0	0	0
9J'MAI GAYLE DIRECTOR, SURGERY	(i)	326,388	7,500	1,242	24,400	43,789	403,319	0
	(ii)	0	0	0	0	0	0	0
10LUKE FRANKLIN VP, MEMBERSHIP	(i)	258,627	26,471	540	21,972	36,162	343,772	0
	(ii)	0	0	0	0	0	0	0
11CAMILLE DECLEMENTI VP, ASPCA ANIMAL HOSPITAL	(i)	291,023	12,055	552	24,240	14,281	342,151	0
	(ii)	0	0	0	0	0	0	0
12JENNIFER CHIN VP, LEGAL ADVOCACY & INVESTIGATIONS	(i)	275,840	17,092	1,242	23,522	17,113	334,809	0
	(ii)	0	0	0	0	0	0	0
13AMY BERKOWITZ VP, INFORMATION TECHNOLOGY	(i)	264,570	16,378	3,564	22,554	16,350	323,416	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 4B	LINE 4B: THE ASPCA HAS A 457(F) DEFERRED COMPENSATION PLAN (THE F PLAN) FOR THE PRESIDENT AND CHIEF EXECUTIVE OFFICER. THE F PLAN ACCRUES AN ANNUAL EMPLOYER FUNDED AMOUNT OF \$50,000 THAT REMAINS UNVESTED UNTIL THE END OF A FIVE-YEAR EMPLOYMENT TERM, AT WHICH POINT THE F PLAN RENEWS IN FIVE YEAR INCREMENTS CONTINGENT ON CONTINUOUS EMPLOYMENT. THIS AMOUNT IS NOT INCREASED FOR INVESTMENT EARNINGS.
PART I, LINE 7	THE FOLLOWING EMPLOYEES RECEIVED DISCRETIONARY, NON-FIXED PAYMENTS THAT ARE REPORTED IN SCHEDULE J, PART II, COLUMN B(II). THE DISCRETIONARY NON-FIXED PAYMENTS ARE DETERMINED BASED ON THE PERFORMANCE EVALUATION PROCESS: MATTHEW BERSHADKER \$154,440 TODD HENDRICKS \$57,217 ELIZABETH ESTROFF \$55,128 BERT TROUGHTON \$42,425 STACY WOLF \$41,231 BEVERLY JONES \$41,368 CHERYL BUCCI \$41,728 GORDON LAVALETTE \$32,500 J'MAI GAYLE \$7,500 LUKE FRANKLIN \$26,471 CAMILLE DECLEMENTI \$12,055 JENNIFER CHIN \$17,092 AMY BERKOWITZ \$16,378

Additional Data

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THE AMERICAN SOCIETY FOR THE PREVENTION
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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	722	685,230	COMPARABLE SALES
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	98	2,927,323	NYSE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
Other (PET ► SUPPLIES)	X	4	717,919	COST
25				
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

9

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

Additional Data

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THE AMERICAN SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number

13-1623829

Return Reference	Explanation
PART III, LINE 1: DESCRIPTION OF ORGANIZATION MISSION	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. ASPCA OBJECTIVES CONTAINED IN THOSE CATEGORIES REPRESENT FOUR MAJOR THEMES: * SAVING AND PROTECTING ANIMAL VICTIMS OF CRUELTY, NEGLECT, AND SUFFERING THROUGH RESCUE EFFORTS AND POLICY INITIATIVES * GIVING VULNERABLE AND VICTIMIZED ANIMALS SECOND CHANCES BY APPLYING AND ADVANCING BEHAVIORAL SCIENCE AND VETERINARY CARE * HELPING ANIMALS BY EXPANDING ACCESS TO VETERINARY CARE AND PET CARE RESOURCES * COLLABORATING WITH SHELTERS AND RESCUES TO FIND NEW HOMES AND OTHER LIFESAVING OPPORTUNITIES FOR HOMELESS ANIMALS THE ASPCA WORKS ALONGSIDE HUNDREDS OF PARTNERS, INCLUDING LOCAL ANIMAL WELFARE ORGANIZATIONS, RESCUE GROUPS, ANIMAL CONTROL AGENCIES, GOVERNMENT LEADERS, POLICY MAKERS, SOCIAL SERVICE AGENCIES, LAW ENFORCEMENT AGENCIES, FARMERS, AND MANY OTHERS, ALL UNITED IN THE ASPCA'S ANTI-CRUELTY MISSION. THROUGH TRAININGS AND OTHER RESOURCES, THE ASPCA SHARES LEARNINGS AND EFFECTIVE TACTICS DISCOVERED FROM ITS DIRECT INTERVENTIONS AND OTHER WORK TO HELP ORGANIZATIONS, PROFESSIONALS, AND OTHERS SUPPORT, ADVOCATE FOR, AND ADVANCE POLICY TO HELP 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; UNION, MO; MARYLAND HIEGHTS, MO; LOUISVILLE, KY; IRVING, TX; AND CHATTANOOGA, TN.
FORM 990, PART III, LINE 4A	ON OCTOBER 11, ASNA NEUTERED ITS 500,000TH PATIENT. ASNA HAS ALTERED HALF A MILLION CATS AND DOGS THROUGHOUT WESTERN NORTH CAROLINA SINCE IT WAS FOUNDED IN 1994. SUPPORTING NORTHWEST SHELTERS THROUGH THE ASPCA NORTHERN TIER SHELTER INITIATIVE IN 2022, THE ASPCA NORTHERN TIER SHELTER INITIATIVE (NTSI) PROVIDED DOZENS OF IN-PERSON AND REMOTE CONSULTATIONS, WEBINARS, AND OTHER TRAINING OPPORTUNITIES ACROSS SEVEN NORTHERN TIER STATES: ALASKA, WASHINGTON, IDAHO, MONTANA, NORTH DAKOTA, MINNESOTA, AND WISCONSIN. RETURN-TO-OWNER RATES (ANIMALS BROUGHT IN AS LOST AND RETURNED TO OWNERS) IN THESE STATES ARE SIGNIFICANTLY HIGHER THAN THE NATIONAL AVERAGE. THESE NTSI CONSULTATIONS INCLUDED A VISIT TO FOUR ALASKAN ORGANIZATIONS, WHERE NTSI STAFF SAW FIRSTHAND THE UNIQUE CHALLENGES THESE SHELTERS, PETS, AND OWNERS FACE RELATED TO GEOGRAPHY, WEATHER, AND LOCAL REGULATIONS. THE NTSI ALSO DISTRIBUTED \$1,000,000 IN GRANT FUNDING TO ANIMAL WELFARE ORGANIZATIONS AND INDIGENOUS COMMUNITIES ACROSS THESE STATES, MATCHING NEEDS INCLUDING SALARY SUPPORT FOR A COORDINATOR POSITION TO INCREASE THE NUMBER OF VOLUNTEERS, IMPROVEMENTS TO DOG AND CAT HOUSING AND OUTDOOR AREAS TO DECREASE ANIMAL STRESS, AND SUPPLIES TO DEVELOP FOSTER PROGRAMS FOR ANIMALS NOT THRIVING IN A SHELTER. ADDRESSING THE NATIONAL CRISIS OF VETERINARY SHORTAGE BY EXPANDING VETERINARY TRAINING OPPORTUNITIES AND EMPHASIZING COMMUNITY ANIMAL WELFARE THE NATIONAL VETERINARY SHORTAGE IS CREATING A CRISIS FOR PETS AND ANIMAL SHELTERS ACROSS THE COUNTRY. THE ASPCA IS ADDRESSING THIS CRISIS BY PROVIDING AN ARRAY OF VETERINARY EDUCATION AND TRAINING PROGRAMS IN AN EFFORT TO INCREASE THE FUTURE PIPELINE OF VETERINARIANS. 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. ASPCA PROFESSIONAL VETERINARY TRAINING EXPERIENCES INCLUDE THE FOLLOWING: * ASPCA VETERINARY FORENSIC SCIENCE CENTER EXTERNSHIP * ASPCA VETERINARY FORENSIC SCIENCES TRAINING PROGRAM * ASPCA NYC VETERINARY FORENSIC MEDICINE EXTERNSHIP * ASPCA ANIMAL HOSPITAL VETERINARY EXTERNSHIP * ASPCA ADOPTION CENTER EXTERNSHIP * ASPCA COMMUNITY MEDICINE EXTERNSHIP * ASPCA SPAY/NEUTER ALLIANCE VETERINARY STUDENT EXTERNSHIP * ASPCA ANIMAL POISON CONTROL CENTER EXTERNSHIP * ASPCA VETERINARY TECHNICIAN INTERNSHIP * ASPCA JULIE MORRIS SHELTER MEDICINE RESIDENCY * ASPCA ANIMAL HOSPITAL SMALL ANIMAL ROTATING INTERNSHIP * ASPCA SPAY/NEUTER ALLIANCE VETERINARIAN TRAINING PROGRAM * ASPCA ANIMAL HOSPITAL ACCESS TO VET CARE FELLOWSHIP * ASPCA CRUELTY RECOVERY CENTER VETERINARY EXTERNSHIP * PLATT COLLEGE/ASPCA COMMUNITY MEDICINE RVT PARTNERSHIP * ASPCA ANTI-CRUELTY FELLOWSHIP * ASPCA SHELTER MEDICINE PRACTITIONER PATHWAY MENTORSHIP PROVIDING LIFESAVING ASSISTANCE FOR ANIMALS EXPOSED TO TOXINS THE ASPCA ANIMAL POISON CONTROL CENTER (APCC) IS THE NATION'S LEADING ANIMAL POISON CONTROL CENTER. 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 2022, THE APCC TEAM ASSISTED MORE THAN 400,000 ANIMALS FROM ALL 50 STATES. SINCE ITS FOUNDING, THE APCC HAS ASSISTED MORE THAN FOUR MILLION ANIMALS EXPOSED TO POTENTIALLY TOXIC SUBSTANCES. 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. IN ADDITION TO PROVIDING LIFESAVING ADVICE TO PET OWNERS, THE APCC STAFF HELPS VETERINARY PROFESSIONALS MANAGE CASES INVOLVING TOXICITY. IN 2022, THE APCC PUBLISHED THEIR DISCOVERY OF THE TOXIC ELEMENT IN GRAPES AND RAISINS IN THE JOURNAL OF VETERINARY EMERGENCY CRITICAL CARE, ADDING TO THEIR ALREADY EXTENSIVE LIST OF LIFESAVING DISCOVERIES, INCLUDING THE DANGERS OF XYLITOL AND MACADAMIA NUTS FOR DOGS AND LILIES FOR CATS. HELPING AT-RISK

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	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 2022, THE ASPCA RIGHT HORSE PROGRAM, WHICH WORKS TO INCREASE HORSE ADOPTION ACROSS THE COUNTRY, GENERATED MORE THAN 4,300 ADOPTION INQUIRIES THROUGH MYRIGHTHORSE.ORG, THE ASPCA'S ONLINE ADOPTION PLATFORM FOR EQUINES, AND ASPCA RIGHT HORSE PARTNERS PLACED MORE THAN 3,200 HORSES IN ADOPTIVE HOMES. THE PROGRAM ALSO HOSTED ADOPTION FAIRS AT MAJOR PUBLIC EQUINE EVENTS THROUGHOUT THE COUNTRY TO BRING EQUINE ADOPTION TO NEW AUDIENCES AND HELP HORSES FIND HOMES. IN SEPTEMBER, THE ASPCA RIGHT HORSE PROGRAM HOSTED A THREE-DAY, ADOPTION-FOCUSED LEADERSHIP SUMMIT AND CONFERENCE IN DENVER, COLORADO, THAT FACILITATED COLLABORATIONS AND EDUCATIONAL OPPORTUNITIES FOR EQUINE INDUSTRY AND WELFARE PROFESSIONALS. IN ADDITION TO FACILITATING CONNECTIONS THAT HELP MORE HORSES GET ADOPTED, THESE PROGRAMS ALSO CHANGE HOW PEOPLE THINK ABOUT ADOPTING HORSES AND PROVIDE SUPPORT THAT BOOSTS THEIR CONSIDERATION OF LIFESAVING HORSE ADOPTIONS. THE ASPCA EQUINE TRANSITION AND ADOPTION CENTER THE ASPCA EQUINE TRANSITION AND ADOPTION CENTER (ETAC) IN OKLAHOMA CITY 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, TRAINING, REHOMING, 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. ETAC STAFF IS ALSO WORKING TO TRAIN HORSES WITH BEHAVIORAL CHALLENGES, DEVELOPING MARKETING METHODS TO FIND HOMES FOR HORSES WHO ARE OLDER, UNRIDEABLE, OR HAVE MEDICAL CHALLENGES, AND SHARING THESE METHODS WITH EQUINE SHELTERS AND RESCUES NATIONWIDE.
FORM 990, PART III, LINE 4C	SUPPORTING ANIMAL CRUELTY PROSECUTIONS AND ELEVATING LAW ENFORCEMENT RESPONSE TO ANIMAL CRUELTY THROUGH UNIQUE VETERINARY FORENSIC SCIENCE PROGRAMS THE ASPCA OPERATES THE COUNTRY'S LEADING VETERINARY FORENSICS PROGRAM, WHICH PLAYS AN ESSENTIAL ROLE IN THE ORGANIZATION'S MISSION TO STOP AND PREVENT ANIMAL CRUELTY. AT THE ASPCA'S FORENSIC LABORATORIES IN NEW YORK CITY AND GAINESVILLE, FLORIDA, ASPCA FORENSIC SCIENCE EXPERTS WORK CLOSELY WITH LOCAL LAW ENFORCEMENT, PROSECUTORS, AND ANIMAL SHELTERS TO PROVIDE A WIDE RANGE OF SUPPORT FOR ANIMAL-RELATED CRIMINAL INVESTIGATIONS, WHICH OFTEN RELY ON FORENSIC EVIDENCE. BY APPLYING UNIQUE AND DEDICATED FORENSIC EXPERTISE TO DISCOVERING WHAT, WHEN, WHERE, AND HOW ANIMAL INJURIES HAPPEN, ASPCA FORENSIC SCIENCE CONSULTATIONS DIRECTLY AND EFFECTIVELY SUPPORT ANIMAL CRUELTY PROSECUTIONS AND ELEVATE THE WAY LAW ENFORCEMENT AND VETERINARIANS ACROSS THE COUNTRY RESPOND TO ANIMAL CRUELTY. THE NEW YORK CITY-BASED ASPCA VETERINARY FORENSIC SCIENCES TEAM HANDLES CASES THAT COME IN THROUGH A PARTNERSHIP WITH THE NEW YORK CITY POLICE DEPARTMENT. ASPCA VETERINARY FORENSIC SCIENCE CENTER IN GAINESVILLE, FLORIDA, 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 2022, THE ASPCA AND THE FLORIDA INTERNATIONAL UNIVERSITY GLOBAL FORENSIC JUSTICE CENTER PARTNERED TO HOST A COMPREHENSIVE ANIMAL CRUELTY INVESTIGATION TRAINING PROGRAM FOR FLORIDA-BASED LAW ENFORCEMENT AND ANIMAL CONTROL PROFESSIONALS FROM ACROSS THE STATE WHERE THEY LEARNED ABOUT ANIMAL CRUELTY LAWS, INVESTIGATING AND RESPONDING TO ANIMAL CRUELTY CASES, INCLUDING HOARDING SITUATIONS, PUPPY MILLS AND DOGFIGHTING, IDENTIFYING AND COLLECTING EVIDENCE, VETERINARY FORENSIC EVALUATIONS, AND THE LINK BETWEEN ANIMAL CRUELTY AND OTHER MAJOR CRIMES. IN 2022, THE ASPCA ALSO ANNOUNCED THE LAUNCH OF THE FIRST-EVER PROFESSIONAL SCIENCE MASTER'S DEGREE IN VETERINARY FORENSIC SCIENCE IN THE U.S. DEVELOPED IN COORDINATION WITH FLORIDA INTERNATIONAL UNIVERSITY, THE DEGREE PROGRAM WILL BOOST INTEREST AND PARTICIPATION IN THIS CRITICAL FIELD OF VETERINARY MEDICINE. DEVELOPING AND SHARING METHODS TO HELP TRAUMATIZED ANIMALS OVERCOME BEHAVIORAL CHALLENGES ONE OF THE GREATEST OBSTACLES FACING SHELTERS AND ANIMALS IN SHELTERS IS THE GROWING POPULATION OF BEHAVIORALLY CHALLENGED ANIMALS AND THE LACK OF BEHAVIORAL SCIENCE RESOURCES TO HELP THEM OVERCOME THEIR ADOPTION CHALLENGES. THE ASPCA IS PIONEERING SOLUTIONS TO THESE PROBLEMS THROUGH PROGRAMS INCLUDING THE BEHAVIORAL REHABILITATION CENTER IN NORTH CAROLINA - THE FIRST-EVER FACILITY DEDICATED TO PROVIDING BEHAVIORAL REHABILITATION FOR SEVERELY FEARFUL, UNADOPTABLE DOGS - THE CANINE ANNEX FOR RECOVERY AND ENRICHMENT IN NEW YORK CITY, AND THE CRUELTY RECOVERY CENTER IN OHIO. THROUGH THE ASPCA LEARNING LAB AND ASPCAPRO.ORG WEBSITE, THE ASPCA IS SHARING INSIGHTS AND TACTICS TO HELP SHELTERS AND ANIMAL WELFARE ORGANIZATIONS ALL ACROSS THE COUNTRY REHABILITATE ANIMALS, HELPING THEM OVERCOME TRAUMA AND SEVERE FEAR. AT THE ASPCA BEHAVIORAL REHABILITATION CENTER (BRC) IN WEAVERVILLE, NORTH CAROLINA, THE ASPCA TREATS SEVERELY FEARFUL DOGS RESCUED FROM CASES OF CRUELTY AND NEGLECT - SUCH AS PUPPY MILLS AND HOARDING SITUATIONS - AND ANIMALS TRANSFERRED FROM ANIMAL WELFARE ORGANIZATIONS ACROSS THE COUNTRY WITH THE GOAL OF PRODUCING AND DISSEMINATING ANIMAL CARE LEARNINGS THAT OTHER SHELTERS WITH FEARFUL DOGS CAN SUCCESSFULLY APPLY. THE WORK INCLUDES MORE THAN 30 SCIENTIFICALLY TESTED BEHAVIOR MODIFICATION PROTOCOLS TO HELP DOGS OVERCOME THEIR SEVERE FEAR AND OTHER TRAUMAS, TEACH THEM HOW TO FUNCTION AS ADOPTED PETS, AND IMPROVE THEIR QUALITY OF LIFE. THROUGH LIVE AND VIRTUAL WORKSHOPS AND TRAININGS HELD IN COORDINATION WITH THE ASPCA LEARNING LAB, THE ASPCA TEACHES AND SHARES THESE PROTOCOLS WITH THE ANIMAL WELFARE FIELD, ENABLING MORE SHELTERS AND RESCUES TO TREAT BEHAVIORALLY CHALLENGED ANIMALS EFFECTIVELY AND EFFICIENTLY TO IMPROVE THEIR ADOPTABILITY. ADVANCING CRITICAL ANIMAL WELFARE RESEARCH ASPCA FORENSIC SCIENCES, LEGAL ADVOCACY & INVESTIGATIONS, AND STRATEGY & RESEARCH TEAMS COLLABORATED ON AND PUBLISHED A TWO-YEAR STUDY THAT EXAMINED THE CONNECTION BETWEEN BABESIA GIBSONI (A PARASITIC DISEASE FOUND ALMOST EXCLUSIVELY IN U.S. PIT BULL-TYPE DOGS) AND ORGANIZED DOGFIGHTING. THE STUDY RESULTS SHOWED THAT PIT BULL-TYPE DOGS POSITIVE FOR B. GIBSONI HAD 21 TIMES HIGHER ODDS OF BEING INVOLVED IN ORGANIZED DOGFIGHTING THAN DOGS WHO TESTED NEGATIVE, PROVIDING

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	COMPELLING EVIDENCE THAT THE DISEASE IS A USEFUL MARKER OF POTENTIAL DOGFIGHTING INVOLVEMENT. THIS PEER-REVIEWED SCIENTIFIC RESEARCH CAN BE USED IN COURTROOMS AND FURTHER STRENGTHEN THE CASE AGAINST ORGANIZED DOGFIGHTERS, ULTIMATELY SERVING JUSTICE ON BEHALF OF THOSE WHO CANNOT SPEAK FOR THEMSELVES. OTHER PUBLISHED AND PRESENTED ASPCA RESEARCH WORK IN 2022: * AN ARTICLE IN THE JOURNAL OF VETERINARY EMERGENCY AND CRITICAL CARE EXAMINES CANINES' ACUTE KIDNEY INJURIES FOLLOWING THE INGESTION OF CREAM OF TARTAR AND TAMARINDS. AFTER CONNECTING THESE INJURY REPORTS WITH FINDINGS IN GRAPES AND RAISIN TOXICOSIS, THE ARTICLE SUGGESTS THAT TARTARIC ACID IS THE LIKELY TOXIC COMPONENT IN GRAPES AND TAMARINDS. * AN ARTICLE IN THE SCIENCEDIRECT JOURNAL REPORTS ON THE HIGH EFFICACY OF A BEHAVIORAL REHABILITATION TREATMENT PROTOCOL FOR UNDERSOCIALIZED DOGS WHO EXHIBIT FEARFULNESS. * REFERENCING LESSONS LEARNED FROM ASPCA WORK IN LOS ANGELES COUNTY, THIS STUDY IN FRONTIERS IN VETERINARY SCIENCE HIGHLIGHTS STRATEGIES ANIMAL WELFARE PROFESSIONALS CAN TAKE TO INCREASE FOSTER ENGAGEMENT IN AREAS WITH HIGH KITTEN SHELTER INTAKES. * ASPCA STAFF PRESENTED THE LONG-TERM INADEQUATE NUTRITION STUDY AT THE INAUGURAL AMERICAN COLLEGE OF VETERINARY INTERNAL MEDICINE RESEARCH COLLOQUIUM. THE STUDY HELPS VETERINARY SPECIALISTS BETTER UNDERSTAND THE SYSTEMIC ABNORMALITIES OF DOGS EMACIATED DUE TO CRUELTY OR NEGLECT, ENABLING THEM TO CRITICALLY SPOT, REPORT, AND PLAY INFLUENTIAL ROLES IN STOPPING ANIMAL CRUELTY. * STAFF FROM THE ASPCA STRATEGY & RESEARCH AND ASNA TEAMS COLLABORATED ON A STUDY IN THE JUNE ISSUE OF THE JOURNAL OF THE AMERICAN VETERINARY MEDICAL ASSOCIATION (JAVMA), EXPLORING COMPLICATIONS ASSOCIATED WITH THE OVARIAN PEDICLE TIE PROCEDURE IN OVER 15,000 CATS UNDERGOING SPAY SURGERY AT ASNA CLINICS FROM 2017 TO 2018. * THE STRATEGY & RESEARCH TEAM WORKED CLOSELY WITH THE ASPCA ANIMAL HOSPITAL TO RESEARCH PYOMETRA SURGERY OUTCOMES FOR CATS AND DOGS UNDERGOING THE SURGERY AT AAH BETWEEN 2017 AND 2019. THIS WORK RESULTED IN THREE SEPARATE PEER-VIEWED REPORTS PUBLISHED IN THE JUNE ISSUE OF JAVMA. THE ASPCA ALSO SHARES RESEARCH CONDUCTED BY OTHER ANIMAL WELFARE EXPERTS AND SCHOLARS THROUGH THE ANNUAL AAWA/ASPCA RESEARCH FORUM. CO-HOSTED BY THE ASSOCIATION FOR ANIMAL WELFARE ADVANCEMENT, THE 2022 EVENT FEATURED FOUR PROMINENT RESEARCHERS SHARING THEIR LATEST ANIMAL WELFARE WORK AND FINDINGS WITH THE GOAL OF MAKING IMPACTFUL RESEARCH ACCESSIBLE, SHAREABLE, AND ACTIONABLE SO IT CAN SUPPORT VULNERABLE ANIMALS AND ANIMAL WELFARE PRACTITIONERS IN A WIDE VARIETY OF SETTINGS.
FORM 990, PART III, LINE 4C	PROVIDING ANIMAL SURVIVORS OF CRUELTY AND DISASTERS EXPERT CARE AND TREATMENT AT THE ASPCA CRUELTY RECOVERY CENTER (CRC) IN COLUMBUS, OHIO, AND THROUGH CRC WORK IN TEMPORARY SHELTERS NATIONWIDE, THE ASPCA PROVIDES CRITICAL SHELTERING, MEDICAL, AND BEHAVIORAL CARE FOR HOMELESS ANIMALS RESCUED FROM LARGE-SCALE CRUELTY CASES AND DISASTERS ACROSS THE COUNTRY TO HELP THEM RECOVER AND PREPARE THEM FOR ADOPTION. THE CRC'S WORK, WHICH TAKES PLACE AT THE TEAM'S FACILITY IN COLUMBUS AND IN TEMPORARY FIELD SHELTERS NATIONWIDE, PROVIDES VITAL SUPPORT FOR LOCAL LAW ENFORCEMENT AND ANIMAL WELFARE AGENCIES THAT OFTEN ENABLES THEM TO TAKE ACTION IN CRIMINAL CASES. CRC STAFF ALSO SHARES LEARNINGS AND INSIGHTS THAT HELP COMMUNITIES RESPOND MORE INDEPENDENTLY AND EFFECTIVELY TO LOCAL CRUELTY CASES AND ANIMAL CRISES. IN 2022, THE CRC TEAM DEPLOYED TO ASSIST LAW ENFORCEMENT AND GOVERNMENT AGENCIES IN RESCUING ANIMALS FROM CRUELTY, NEGLECT, AND NATURAL DISASTERS. 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. TEAMS AT THESE TWO FACILITIES PROVIDED SHELTER, MEDICAL, AND BEHAVIORAL CARE FOR CAT AND DOG SURVIVORS OF CRUELTY AND NEGLECT. THE ARC TEAM ALSO WELCOMED ITS FIRST VETERINARIAN FELLOW IN 2022. THE FELLOWSHIP TRAINS VETERINARIANS IN RECOGNIZING, REPORTING, AND PROVIDING SPECIALIZED CARE FOR ANIMALS SUFFERING FROM TRAUMA, NEGLECT, AND INADEQUATE NUTRITION. WORKING TO ADVANCE BEHAVIORAL HEALTHCARE FOR ANIMALS IN SHELTERS NATIONWIDE ASPCA EDUCATIONAL SERVICES CONDUCTED BY THE STAFF AT THE LEARNING LAB AMPLIFY THE IMPACT OF ASPCA SHELTER BEHAVIOR PROGRAMS BY SHARING BEHAVIOR EXPERTISE WITH SHELTERS NATIONWIDE. THESE TRAININGS - INCLUDING ONLINE AND IN-PERSON LEARNING, COACHING, AND COLLABORATION EXPERIENCES - HELP ANIMAL WELFARE PROFESSIONALS BUILD UPON THEIR OWN ANIMAL BEHAVIOR PROGRAMS, GIVING MORE TRAUMATIZED ANIMALS NEW CHANCES FOR PLACEMENT IN SAFE AND LOVING HOMES. SINCE ITS INCEPTION IN 2018, THE LEARNING LAB HAS ATTRACTED MORE THAN 28,000 ENROLLMENTS IN VIRTUAL AND IN-PERSON EDUCATIONAL OPPORTUNITIES, REACHING ANIMAL WELFARE PROFESSIONALS, VOLUNTEERS, AND STUDENTS FROM OVER 1,200 ORGANIZATIONS AROUND THE WORLD. MORE THAN 95% OF SURVEYED E-LEARNING PARTICIPANTS REPORTED THEY ARE NOW BETTER ABLE TO SUPPORT THE BEHAVIORAL WELL-BEING OF ANIMALS IN THEIR CARE. WORKING WITH HUMAN SERVICE AGENCIES TO HELP NYC COMMUNITY MEMBERS CARE FOR THEIR PETS COLLABORATING WITH HUMAN SERVICE AGENCIES, THE ASPCA COMMUNITY ENGAGEMENT (CE) TEAM IN NEW YORK CITY WORKS DIRECTLY WITH THESE PET OWNERS TO PROVIDE RESOURCES AND SERVICES, INCLUDING CONNECTION TO VETERINARY SERVICES, PET FOOD, DOG HOUSES, COMMUNITY CAT SHELTERS, GROOMING SERVICES, AND SUPPLIES SUCH AS LEASHES, HARNESSSES, AND CRATES. IN 2022, THE ASPCA CE TEAM ASSISTED NEARLY 2,000 ANIMALS IN NEED, INCLUDING DELIVERING RESOURCES AND SUPPLIES, CONNECTING ANIMALS AND THEIR OWNERS TO VETERINARY SERVICES, AND PERFORMING CRITICAL GROOMING SERVICES. GROOMING IS A KEY SERVICE FOR PET OWNERS BECAUSE PETS WHO ARE NOT PROPERLY GROOMED CAN DEVELOP SERIOUS HEALTH RISKS, INCLUDING SKIN INFECTIONS, SEVERE HAIR MATS, AND OVERGROWN NAILS THAT CAN RESTRICT MOVEMENT AND CAUSE PAIN. IN A RECENT ASPCA STUDY, 92% OF PET OWNERS REPORTED AT LEAST ONE BARRIER TO MAINTAINING THEIR PET'S GROOMING, WITH COST AND SERVICE ACCESSIBILITY BEING THE MOST FREQUENTLY REPORTED OBSTACLES. THE ASPCA IS LEADING THE FIELD IN RESEARCH ON THE IMPACTS OF GROOMING AND PILOTING GROOMING SERVICES IN NYC. 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 ARE A SUPPORTIVE TACTIC TO SUPPLEMENT MORE SUSTAINABLE AND LONG-TERM STRATEGIES THE ASPCA USES TO PREVENT CRUELTY AND SUFFERING. GRANTS SUPPORT A VARIETY OF INITIATIVES, INCLUDING INCREASING CAT, DOG, AND EQUINE ADOPTIONS, ADVANCING GROUNDBREAKING RESEARCH ON ANIMAL WELFARE ISSUES, PARTNERING WITH REGIONAL FOOD BANKS IN UNDER-RESOURCED AREAS, AND HELPING COMMUNITIES BUILD STRONG PROGRAMS TO RESCUE, SHELTER, TRANSPORT, AND SUPPORT ANIMALS, INCLUDING SURVIVORS OF NATURAL DISASTERS. SINCE 2001, THE ASPCA HAS GIVEN MORE THAN \$200 MILLION IN GRANT FUNDING TO MORE THAN 3,500 ANIMAL SHELTERS, MUNICIPAL AND GOVERNMENTAL AGENCIES, RESCUE GROUPS, UNIVERSITIES,

Return Reference	Explanation
	AND OTHER MISSION-ALIGNED ORGANIZATIONS AND PROGRAMS NATIONWIDE.
FORM 990, PART VI, SECTION A, LINE 1A	THE ASPCA SHALL HAVE TWO CLASSES OF MEMBERS: GOVERNING MEMBERS, WHO SHALL HAVE FULL VOTING RIGHTS RESERVED TO "MEMBERS" UNDER THE NEW YORK NOT-FOR-PROFIT CORPORATION LAW, AND AFFINITY MEMBERS, WHO SHALL NOT HAVE VOTING RIGHTS. GOVERNING MEMBERS SHALL CONSIST AT ANY TIME OF THOSE PERSONS WHO ARE SERVING AT THAT TIME AS MEMBERS OF THE BOARD OF DIRECTORS. ONLY GOVERNING MEMBERS SHALL HAVE THE RIGHT TO ELECT THE MEMBERS OF THE BOARD OF DIRECTORS AND TO VOTE ON ANY OTHER TRANSACTION OR MATTER THAT SHALL PROPERLY COME BEFORE THE MEMBERS OF THE CORPORATION IN ACCORDANCE WITH THE ASPCA'S CERTIFICATE OF INCORPORATION, ITS BY-LAWS, OR APPLICABLE LAW. AFFINITY MEMBERS SHALL CONSIST OF ONE OR MORE CATEGORIES OF INDIVIDUALS AS MAY BE ESTABLISHED FROM TIME TO TIME BY THE BOARD OF DIRECTORS. AFFINITY MEMBERS SHALL MAKE SUCH ANNUAL CONTRIBUTIONS OR PAY SUCH ANNUAL DUES AS MAY BE ESTABLISHED FROM TIME TO TIME BY THE BOARD OF DIRECTORS. THE ASPCA MAY OFFER AFFINITY MEMBERS CERTAIN BENEFITS OF MEMBERSHIP, BUT AFFINITY MEMBERS SHALL NOT BE CONSIDERED "MEMBERS" AS THAT TERM IS USED IN THE NEW YORK NOT-FOR-PROFIT CORPORATION LAW OR IN ANY OTHER APPLICABLE LAW, RULE, OR REGULATION. ACCORDINGLY, WITH THE EXCEPTION OF THOSE AFFINITY MEMBERS WHO ARE ALSO GOVERNING MEMBERS, NO AFFINITY MEMBER SHALL HAVE THE RIGHT TO VOTE ON THE ELECTION OF PERSONS TO THE BOARD OF DIRECTORS OR ON ANY OTHER TRANSACTION OR MATTER THAT SHALL PROPERLY COME BEFORE THE MEMBERS OF THE CORPORATION IN ACCORDANCE WITH THE ASPCA'S CERTIFICATE OF INCORPORATION, THESE BY-LAWS, OR APPLICABLE LAW.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 WAS PREPARED BY A NATIONALLY RENOWNED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCE DEPARTMENT. THE DRAFT OF THE FORM 990 IS REVIEWED BY SENIOR MANAGEMENT, LEGAL COUNSEL, AS WELL AS THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS. A COPY IS CIRCULATED TO THE FULL BOARD OF DIRECTORS PRIOR TO THE RETURN'S FILING WITH THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C	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, SECTION B, LINE 15	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, SECTION C, LINE 19	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:	UNREALIZED LOSS ON BENEFICIAL INTERESTS IN PERPETUAL TRUSTS HELD BY OTHERS -5,257,718. DUE FROM ASPCA VETERINARY SERVICES OF NC, PC 46,092.

Additional Data

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SCHEDULE R
(Form 990)

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

2022

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

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

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

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

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

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

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

Part V

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

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

1

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

a

Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

Lease of facilities, equipment, or other assets to related organization(s)

k

Lease of facilities, equipment, or other assets from related organization(s)

l

Performance of services or membership or fundraising solicitations for related organization(s)

m

Performance of services or membership or fundraising solicitations by related organization(s)

n

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

Other transfer of cash or property to related organization(s)

s

Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

Yes

1m

No

1n

Yes

1o

Yes

1p

No

1q

No

1r

No

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	L	80,190	BOOK VALUE
(2)ASPCA VETERINARY SERVICES OF NORTH CAROLINA PC	O	276,813	BOOK VALUE

Schedule R (Form 990) 2021

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.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation
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Schedule R (Form 990) 2021

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