

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning , and ending

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

C Name of organization
NEVADA 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)
5375 PROCYON STREET, SUITE 108

City or town, state or province, country, and ZIP or foreign postal code
LAS VEGAS NV 89118

D Employer identification number
88-0187383

E Telephone number
702-873-7722

G Gross receipts \$ **5,869,468**

F Name and address of principal officer:
CRAIG MURRIN
5375 PROCYON ST, STE 108
LAS VEGAS NV 89118

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.

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

J Website: **WWW.NEVADASPCA.ORG**

H(c) Group exemption number

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

L Year of formation: **1981**

M State of legal domicile:

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
NEVADA SPCA SAVES THE LIVES OF SOUTHERN NEVADA'S MOST VULNERABLE PETS, INSPIRES HUMAN COMPANIONS TO UPHOLD THE BEST POSSIBLE CARE AND INCREASES THE HUMAN-ANIMAL BOND THROUGH ADOPTION, FOSTER AND PREVENTATIVE CARE.

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) **12**

4 Number of independent voting members of the governing body (Part VI, line 1b) **12**

5 Total number of individuals employed in calendar year 2025 (Part V, line 2a) **42**

6 Total number of volunteers (estimate if necessary) **2054**

7a Total unrelated business revenue from Part VIII, column (C), line 12 **22,954**

7b Net unrelated business taxable income from Form 990-T, Part I, line 11 **18,954**

Revenue

8 Contributions and grants (Part VIII, line 1h) **2,562,971** **5,270,642**

9 Program service revenue (Part VIII, line 2g) **230,792** **314,339**

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) **30,117** **155,208**

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) **21,327** **34,705**

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) **2,845,207** **5,774,894**

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) **0**

14 Benefits paid to or for members (Part IX, column (A), line 4) **0**

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) **1,603,785** **1,670,983**

16a Professional fundraising fees (Part IX, column (A), line 11e) **0**

b Total fundraising expenses (Part IX, column (D), line 25) **161,016**

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) **1,583,469** **1,793,879**

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) **3,187,254** **3,464,862**

19 Revenue less expenses. Subtract line 18 from line 12 **-342,047** **2,310,032**

Net Assets or Fund Balances

20 Total assets (Part X, line 16) **3,936,179** **6,026,620**

21 Total liabilities (Part X, line 26) **1,177,426** **954,739**

22 Net assets or fund balances. Subtract line 21 from line 20 **2,758,753** **5,071,881**

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
CRAIG MURRIN
Type or print name and title
PRESIDENT

Date

Paid Preparer Use Only

Preparer's name
JESSICA P SAYLES

Preparer's signature
JESSICA P SAYLES

Date
07/23/26

Check ☐ if self-employed ☐ PTIN
P01530213

Firm's name
HOULDSWORTH, RUSSO & COMPANY, P.C

Firm's EIN
88-0374623

Firm's address
6001 S DECATUR BLVD STE P
LAS VEGAS, NV 89118-3074

Phone no.
702-269-9992

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2025)

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:
NEVADA SPCA SAVES THE LIVES OF SOUTHERN NEVADA'S MOST VULNERABLE PETS, INSPIRES HUMAN COMPANIONS TO UPHOLD THE BEST POSSIBLE CARE AND INCREASES THE HUMAN-ANIMAL BOND THROUGH ADOPTION, FOSTER AND PREVENTATIVE CARE.

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 \$ **2,947,402** including grants of \$) (Revenue \$ **314,339**)
SEE SCHEDULE O

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

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

4e Total program service expenses **2,947,402**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
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		X
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		X
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		X
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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
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	X	
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		X
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		X
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	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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		X
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		X
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		X
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	X	
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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	30
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)		Yes	No
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	42
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
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	X
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	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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	X
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	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on 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? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
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 line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

**Section A. Governing Body and Management**

	1a	12	1b	12	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 on Schedule O.						
b Enter the number of voting members included on line 1a, above, who are independent						
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?						X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?						X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?						X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						X
6 Did the organization have members or stockholders?						X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?						X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?						X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					X	
b Each committee with authority to act on behalf of the governing body?					X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O						X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

**LORI HEEREN
LAS VEGAS****5375 PROCYON STREET, SUITE 108
NV 89118****702-873-4381**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) LORI HEEREN	40.00									
EXECUTIVE DIRECTOR	0.00			X				146,192	0	11,657
(2) LINDSAY BURGOD	40.00									
HEAD OF VETERINARY	0.00				X			116,659	0	0
(3) EBONE SMITH	40.00									
ASSOCIATE DIRECTOR	0.00			X				104,037	0	7,905
(4) CRAIG MURRIN	1.00									
PRESIDENT	0.00	X		X				0	0	0
(5) RACHEL GLAZE	1.00									
SECRETARY	0.00	X		X				0	0	0
(6) JESSICA CIPOLLA-TARIO	1.00									
DIRECTOR	0.00	X						0	0	0
(7) KRISTEN CORRAL	1.00									
DIRECTOR	0.00	X						0	0	0
(8) KATHLEEN DELANEY	1.00									
DIRECTOR	0.00	X						0	0	0
(9) DAVID MIZRAHI	1.00									
DIRECTOR	0.00	X						0	0	0
(10) KEITH MOYERS	1.00									
DIRECTOR	0.00	X						0	0	0
(11) DONALD PARADISO	1.00									
DIRECTOR	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(12) LUKE KRISTOPHER RATH										
(12) DIRECTOR	1.00 0.00	X						0	0	0
(13) DR DAVID TACK										
(13) DIRECTOR	1.00 0.00	X						0	0	0
(14) DENISE VALDEZ										
(14) DIRECTOR	1.00 0.00	X						0	0	0
(15) JENNIFER VITALE										
(15) DIRECTOR	1.00 0.00	X						0	0	0
(16)										
(17)										
(18)										
(19)										
1b Subtotal								366,888		19,562
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								366,888		19,562

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 **3**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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

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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

0

Part VIII Statement of RevenueCheck 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 Similar Amounts	1a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	220,723					
	d Related organizations	1d						
	e Government grants (contributions)	1e	54,340					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	4,995,579					
	g Noncash contributions included in lines 1a-1f	1g	\$ 397,310					
	h Total. Add lines 1a-1f							5,270,642
	Program Service Revenue							Business Code
2a ANIMAL ADOPTIONS			812900	314,339			314,339	
b								
c								
d								
e								
f All other program service revenue								
g Total. Add lines 2a-2f				314,339				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			155,208			155,208	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents		(i) Real	(ii) Personal				
		6a						
		b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c						
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		7a						
		b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c						
	d Net gain or (loss)							
	8a Gross income from fundraising events (not including \$ 220,723 of contributions reported on line 1c). See Part IV, line 18							
		8a	94,574					
	b Less: direct expenses	8b	94,574					
	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								
Miscellaneous Revenue			Business Code					
	11a BBWT K-1		900099	22,954		22,954		
	b OTHER INCOME		812900	11,751			11,751	
	c							
	d All other revenue							
	e Total. Add lines 11a-11d			34,705				
12 Total revenue. See instructions				5,774,894	0	22,954	481,298	

Form 990 (2025)

NEVADA SOCIETY FOR THE PREVENTION**88-0187383**Page **10****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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	269,790	161,874	67,448	40,468
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	1,181,008	1,037,788	80,567	62,653
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,668	4,449	92	127
9 Other employee benefits	93,137	81,411	6,755	4,971
10 Payroll taxes	122,380	101,575	12,238	8,567
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	105,624		105,624	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	52,268	24,875		27,393
12 Advertising and promotion	37,012	37,012		
13 Office expenses	68,456	53,812	5,408	9,236
14 Information technology				
15 Royalties				
16 Occupancy	374,998	337,498	37,500	
17 Travel	60,494	60,494		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	15,943	15,943		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	353,102	317,792	35,310	
23 Insurance	33,136	29,822	3,314	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ANIMAL SERVICE & SUPPLIES	663,367	663,367		
b MISC EXPENSES	19,218	10,455	1,162	7,601
c MEMBERSHIP DUES & SUBS	10,261	9,235	1,026	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,464,862	2,947,402	356,444	161,016
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)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	71,353	1	220,544
	2 Savings and temporary cash investments	621,347	2	1,344,189
	3 Pledges and grants receivable, net	250,684	3	407,829
	4 Accounts receivable, net		4	
	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	45,010	9	61,917
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,806,468		
	b Less: accumulated depreciation	10b 1,400,881	10c	1,405,587
	11 Investments—publicly traded securities	138,268	11	1,715,388
	12 Investments—other securities. See Part IV, line 11	53,176	12	50,560
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,032,284	15	820,606
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,936,179	16	6,026,620	
Liabilities	17 Accounts payable and accrued expenses	127,133	17	130,616
	18 Grants payable		18	
	19 Deferred revenue	6,000	19	6,000
	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	10,652	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	1,033,641	25	818,123
	26 Total liabilities. Add lines 17 through 25	1,177,426	26	954,739
	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		2,742,745	27	4,958,696
28 Net assets with donor restrictions		16,008	28	113,185
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		2,758,753	32	5,071,881
33 Total liabilities and net assets/fund balances	3,936,179	33	6,026,620	

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	5,774,894
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,464,862
3	Revenue less expenses. Subtract line 2 from line 1	3	2,310,032
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,758,753
5	Net unrealized gains (losses) on investments	5	3,096
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,071,881

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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

NEVADA SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Employer identification number

88-0187383

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 **section 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 must generally 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		
(A)						
(B)						
(C)						
(D)						
(E)						
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 fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

- 12** Gross receipts from related activities, etc. (see instructions) **12**
- 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 2025 (line 6, column (f), divided by line 11, column (f)) **14** %
- 15** Public support percentage from 2024 Schedule A, Part II, line 14 **15** %
- 16a 33 1/3% support test — 2025.** 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 — 2024.** 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 — 2025.** 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 — 2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,852,578	2,878,553	2,515,634	1,824,897	5,270,642	16,342,304
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	32,895					32,895
3 Gross receipts from activities that are not an unrelated trade or business under section 513		203,300	207,422	230,792	326,090	967,604
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	3,885,473	3,081,853	2,723,056	2,055,689	5,596,732	17,342,803
7a Amounts included on lines 1, 2, and 3 received from disqualified persons					23,694	23,694
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					23,694	23,694
8 Public support. (Subtract line 7c from line 6.)						17,319,109

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6	3,885,473	3,081,853	2,723,056	2,055,689	5,596,732	17,342,803
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,680	914	2,889	30,117	155,208	190,808
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,680	914	2,889	30,117	155,208	190,808
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	16,533	17,957	16,800	17,327	18,954	87,571
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.)	3,903,686	3,100,724	2,742,745	2,103,133	5,770,894	17,621,182
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 2025 (line 8, column (f), divided by line 13, column (f))	15	98.29 %
16 Public support percentage from 2024 Schedule A, Part III, line 15	16	99.13 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f))	17	1 %
18 Investment income percentage from 2024 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests — 2025.** 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 — 2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
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 (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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)**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 line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

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

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3** By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (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 its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.

- a** Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI.
- b** Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
- c** Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.

	Yes	No
2a		
2b		
3a		
3b		
3c		

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):		
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 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: \$			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2026. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SUPPORTING SCHEDULE - UNUSUAL GRANTS

BEQUEST

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Name of the organization NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 88-0187383
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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 (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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?
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
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
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.
1a Beginning of year balance
b Contributions
c Net investment earnings, gains, and losses
d Grants or scholarships
e Other expenditures for facilities and programs
f Administrative expenses
g End of year balance
2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations?
(ii) Related organizations?
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.
Description of property
(a) Cost or other basis (investment)
(b) Cost or other basis (other)
(c) Accumulated depreciation
(d) Book value
1a Land
b Buildings
c Leasehold improvements
d Equipment
e Other
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

Part VIIInvestments – Other Securities

Complete if the organization answered “Yes” on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIIIInvestments – 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, line 13, col. (B))		

Part IXOther 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)	ROU ASSET	772,833
(2)	SECURITY DEPOSIT	47,773
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))		820,606

Part XOther Liabilities

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	ROU LIABILITY	818,123
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))		818,123

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

SCHEDULE G
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
Open to Public Inspection

Name of the organization	NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 88-0187383
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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 nongovernment 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 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.
-
-
-
-
-

Part II

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BRUNCH BASH (event type)	NEON DOG WALK (event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	248,787	66,510		315,297
	2 Less: Contributions	178,878	41,845		220,723
	3 Gross income (line 1 minus line 2)	69,909	24,665		94,574
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	41,000	4,750		45,750
	7 Food and beverages				
	8 Entertainment	7,300	400		7,700
	9 Other direct expenses	21,609	19,515		41,124
	10 Direct expense summary. Add lines 4 through 9 in column (d)				94,574
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states?

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

b If "Yes," explain:

DAA

Schedule G (Form 990) (Rev. 12-2024)

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 the 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 to be 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.

SCHEDULE J

(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

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

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

OMB No. 1545-0047

Open to Public
Inspection

NEVADA SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Employer identification number

88-0187383

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 indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as 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, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the 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 section 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 on 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

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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 aren't 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 and/or 1099-MISC and/or 1099-NEC compensation			(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				
LORI HEEREN 1 EXECUTIVE DIRECTOR	(i)	140,192	6,000	0	1,462	10,195	157,849	0
	(ii)	0	0	0	0	0	0	0
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Noncash Contributions

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

Attach to Form 990.

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

OMB No. 1545-0047

2025

Open to Public
Inspection

NEVADA SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Employer identification number

88-0187383

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
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	X	1	327,000	FAIR MARKET VALUE
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (SUPPLIES)	X	3000	70,310	FAIR MARKET VALUE
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for
which the organization completed Form 8283, Part V, Donee Acknowledgment

29

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 3 years from the date of the initial contribution, and which isn't required to be
used for exempt purposes for the entire holding period?

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?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

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.

Yes No

30a		X
31		X
32a		X

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

Schedule M (Form 990) 2025

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also, complete this part for any additional information.

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
Open to Public
Inspection

Name of the organization	NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number	88-0187383
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FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT
NEVADA SPCA TAKES IN 2500 ANIMALS ANNUALLY IN AN AVERAGE YEAR, PROVIDING THEM TEMPORARY SHELTER, MEDICAL CARE AND THEN REHOMING THEM INTO LOVING NEW FAMILIES. NEVADA SPCA IS A SAFETY NET FOR OUR COMMUNITY'S HOMELESS PETS, WITH OVER SIXTY-FIVE PERCENT OF OUR ANIMALS COMING FROM OWNERS WHO NEED TO SURRENDER THEM FOR A VARIETY OF REASONS INCLUDING FINANCIAL INSECURITY AND FAMILY CHANGES. THE REST OF OUR INTAKE IS FROM TRANSFERS FROM OTHER LOCAL SHELTERS TO HELP PETS THAT REQUIRE MORE MEDICAL ATTENTION IN ORDER TO PREPARE THEM FOR ADOPTION AS WELL AS ORPHAN KITTENS FROM THE STREETS. NEVADA SPCA FOUND HOMES FOR 2164 ANIMALS IN 2025. NEVADA SPCA INCREASES THE HUMAN-ANIMAL BOND IN OUR COMMUNITY THROUGH ROBUST VOLUNTEER AND FOSTER PROGRAMS WITH OVER 2000 ACTIVE VOLUNTEERS AND OVER 180 ACTIVE FOSTER PARENTS: OUR FOSTER PARENTS FOSTERED 387 FOSTER PETS IN 2025. NEVADA SPCA CONTINUED ITS PET PANTRY STARTED IN 2020 TO PROVIDE FREE DOG AND CAT FOOD TO OUR COMMUNITY'S PET OWNERS IN FINANCIAL NEED AND PROVIDED 73,071 MEALS TO THOSE OWNERS' PETS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
3RD PARTY CPA PREPARES DRAFT OF THE RETURN FOR THE BOARD APPOINTED FINANCE COMMITTEE AND BOARD PRESIDENT TO REVIEW. THE FINANCE COMMITTEE THEN PRESENTS TO THE BOARD FOR FINAL REVIEW AND APPROVAL. DIRECTORS REVIEW ANY UPDATES WITH THE PRESIDENT AND THE FINANCE COMMITTEE PRIOR TO SUBMITTAL.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD DISCUSSES WITH THEIR ATTORNEY TO ASSESS AND MONITOR CONFLICTS. ALL BOARD MEMBERS SIGN A CONFLICT OF INTEREST AGREEMENT, SO ACTIONS CAN BE TAKEN TO PROTECT THE NON-PROFIT AS NEEDED.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE BOARD CONSULTS WITH OUTSIDE CONSULTANTS REGARDING SALARY AND COMPENSATION MATTERS. THE BOARD PERFORMS AN ANNUAL REVIEW OF THE EXECUTIVE DIRECTOR'S SALARY, TO COMPLY WITH NON-PROFIT STANDARDS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
UPON REQUEST

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION
AP DECREASE, NET REVENUE INCREASE \$ 0

Part III		Tax and Payments <i>(continued)</i>	
5a	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5a	
b	First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15	5b	
6a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
k	Section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	6k	
7	Total payments and section 1062 applicable net tax liability. Add lines 6a through 6k	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☒	8	191
9	Tax due. If line 7 is smaller than the total of lines 4, 5a, 5b, and 8, enter amount owed	9	4,171
10	Overpayment. If line 7 is larger than the total of lines 4, 5a, 5b, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2026 estimated tax Refunded	11	
For Refunded amount, also complete and attach Form 8050. See instructions.			

Part IV		Statements Regarding Certain Activities and Other Information (see instructions)											
1	At any time during the 2025 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No										
			X										
2	During the tax year, did the organization receive a distribution from or was it the grantor of or transferor to a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X										
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$												
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.												
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.												
	<table><tr><th>Business Activity Code</th><th>Available post-2017 NOL carryover</th></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>	Business Activity Code	Available post-2017 NOL carryover		\$		\$		\$		\$		
Business Activity Code	Available post-2017 NOL carryover												
	\$												
	\$												
	\$												
	\$												
6a	Reserved for future use												
b	Reserved for future use												

Part V	Supplemental Information
Provide any additional information. See instructions.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.										
	<table><tr><td></td><td>PRESIDENT</td><td colspan="2"></td></tr><tr><td>Signature of officer</td><td>Date</td><td colspan="2">Title</td></tr></table>					PRESIDENT			Signature of officer	Date	Title
	PRESIDENT										
Signature of officer	Date	Title									
Paid Preparer Use Only	Enter preparer's name	Preparer's signature	Date	Check ☐ if self-employed PTIN							
	JESSICA P SAYLES	JESSICA P SAYLES	07/23/26	P01530213							
	Firm's name	Firm's EIN									
	HOULDSWORTH, RUSSO & COMPANY, P.C	88-0374623									
	Firm's address	Phone no.									
	6001 S DECATUR BLVD STE P LAS VEGAS, NV 89118-3074	702-269-9992									

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

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

OMB No. 1545-0047

2025

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

A Name of the organization NEVADA SOCIETY FOR THE PREVENTION		B Employer identification number 88-0187383
C Unrelated business activity code (see instructions) 531390		D Sequence: 1 of 1

E Describe the unrelated trade or business **UNRELATED BUSINESS ACTIVITY**

Part I	Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement) SEE STMT 1	5	22,954	22,954
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11		
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	22,954	22,954

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income.			
1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement) SEE STATEMENT 2	14	3,000
15	Total deductions. Add lines 1 through 14	15	3,000
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	19,954
17	Deduction for net operating loss. See instructions	17	
18	Unrelated business taxable income. Subtract line 17 from line 16	18	19,954

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2025

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		☐ Yes ☐ No

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends — received deductions included in line 10				

Part VI

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

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals

Part VII

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

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

Totals

Part VIII

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

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

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐ _____

B ☐ _____

C ☐ _____

D ☐ _____

2 Gross advertising income

A	B	C	D

a Add columns A through D. Enter here and on Part I, line 11, column (A) _____

3 Direct advertising costs by periodical

--	--	--	--

a Add columns A through D. Enter here and on Part I, line 11, column (B)

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8

a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			

Total. Enter here and on Part II, line 1

Part XI	Supplemental Information (see instructions)
----------------	--

Unrelated Business Activity**Statement 1 - Schedule A (990T), Part I, Line 5 - Income (Loss) from Partnerships or S-Corps**

Name of Partnership or S-Corp	Gross Income	Direct Deductions (Part. only)	Net Income
BBWT K-1	\$ 22,954	\$	\$ 22,954
TOTAL	\$ 22,954	\$ 0	\$ 22,954

Unrelated Business Activity**Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions**

Deduction Description	Deduction Amount
TAX PREPARATION FEES	\$ 3,000
TOTAL	\$ 3,000

Form

2220

Department of the Treasury
Internal Revenue Service

FORM 990-T

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.
Go to www.irs.gov/Form2220 for instructions and the latest information.

OMB No. 1545-0123

2025

Name

NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number

88-0187383

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

Part I

Required Annual Payment

1	Total tax (see instructions)	1	3,980
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
c	Credit for federal tax paid on fuels (see instructions)	2c	
d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	3,980
4	Enter the tax shown on the corporation's 2024 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	3,639
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	3,639

Part II

Reasons for Filing—Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6	☐ The corporation is using the adjusted seasonal installment method.
7	☐ The corporation is using the annualized income installment method.
8	☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III

Figuring the Underpayment

	(a)	(b)	(c)	(d)
9	04/15/25	06/15/25	09/15/25	12/15/25
10	910	910	910	909
11				
12				
13				
14		910	1,820	2,730
15	0	0	0	0
16		910	1,820	
17	910	910	910	909
18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17—no penalty is owed.

Form 2220 (2025)

NEVADA SOCIETY FOR THE PREVENTION

88-0187383

Page 2

Part IV

Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19	SEE WORKSHEET		
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2025 and before 7/1/2025	21			
22 Underpayment on line 17 x Number of days on line 21 365 x 7% (0.07)	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2025 and before 10/1/2025	23			
24 Underpayment on line 17 x Number of days on line 23 365 x 7% (0.07)	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2025 and before 1/1/2026	25			
26 Underpayment on line 17 x Number of days on line 25 365 x 7% (0.07)	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2025 and before 4/1/2026	27			
28 Underpayment on line 17 x Number of days on line 27 365 x 7% (0.07)	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2026 and before 7/1/2026	29			
30 Underpayment on line 17 x Number of days on line 29 365 x *%	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2026 and before 10/1/2026	31			
32 Underpayment on line 17 x Number of days on line 31 365 x *%	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2026 and before 1/1/2027	33			
34 Underpayment on line 17 x Number of days on line 33 365 x *%	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2026 and before 3/16/2027	35			
36 Underpayment on line 17 x Number of days on line 35 365 x *%	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38	\$		191

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

Form 2220 Worksheet		2025
Form 2220	For calendar year 2025, or tax year beginning _____, and ending _____	
Name NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS		Employer Identification Number 88-0187383
	1st Quarter <u>04/15/25</u>	2nd Quarter <u>06/15/25</u>
	3rd Quarter <u>09/15/25</u>	4th Quarter <u>12/15/25</u>
Due date of estimated payment	<u>04/15/25</u>	<u>06/15/25</u>
Amount of underpayment	<u>910</u>	<u>910</u>
	<u>910</u>	<u>909</u>
Prior year overpayment applied _____		
	1st Payment	2nd Payment
Date of payment	_____	_____
Amount of payment	_____	_____
	3rd Payment	4th Payment
	_____	_____
	5th Payment	_____

QTR	FROM	TO	UNDERPAYMENT	#DAYS	RATE	PENALTY
1	4/15/25	3/31/26	910	350	7.00	61
1	3/31/26	5/15/26	910	45	6.00	7
2	6/15/25	3/31/26	910	289	7.00	50
2	3/31/26	5/15/26	910	45	6.00	7
3	9/15/25	3/31/26	910	197	7.00	34
3	3/31/26	5/15/26	910	45	6.00	7
4	12/15/25	3/31/26	909	106	7.00	18
4	3/31/26	5/15/26	909	45	6.00	7
TOTAL PENALTY						191

Form 4562	Depreciation and Amortization (Including Information on Listed Property) Attach to your tax return.	OMB No. 1545-0172
	Go to www.irs.gov/Form4562 for instructions and the latest information.	2025 Attachment Sequence No. 179
Department of the Treasury Internal Revenue Service	Name(s) shown on return NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Business or activity to which this form relates INDIRECT DEPRECIATION
		Identifying number 88-0187383

Part I Election To Expense Certain Property Under Section 179		
Note: If you have any listed property, complete Part V before you complete Part I.		
1	Maximum amount (see instructions)	1 2,500,000
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3 4,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only) (c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2024 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12
13	Carryover of disallowed deduction to 2026. Add lines 9 and 10, less line 12	13

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)		
14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16 315,692

Part III MACRS Depreciation (Don't include listed property. See instructions.)		
Section A		
17	MACRS deductions for assets placed in service in tax years beginning before 2025	17 0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	

Section B—Assets Placed in Service During 2025 Tax Year Using the General Depreciation System						
(a) Classification of property (see instructions)	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h 50-year property			50 yrs.	MM	S/L	
i Residential rental property			27.5 yrs.	MM	S/L	
j Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C— Assets Placed in Service During 2025 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	
e 50-year			50 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	6,085
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	321,777
23a For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to interest costs capitalized under section 263A(f)	23a	
b For assets shown in Part III that are placed in service during the current tax year, and have costs capitalized under section 263A, enter the amount of the basis attributable to costs capitalized under section 263A other than interest costs capitalized under section 263A(f)	23b	

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

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

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

24a Do you have evidence to support the business/investment use claimed?	☐ Yes	☒ No
b If "Yes," is the evidence written?	☐ Yes	☐ No
c Do you own, lease, or charter an aircraft? Check all that apply. See instructions	☐ Own	☐ Lease ☐ Charter

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions					25			

26 Property used more than 50% in a qualified business use:

PROMASTER VAN	10/22/18	100.00 %	14,605	14,605	5.0	200DB		
FORD 2019	04/06/21	100.00 %	30,423	30,423	5.0	S/L-	6,085	

27 Property used 50% or less in a qualified business use :

		%				S/L-		
		%				S/L-		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21

28 **6,085**

29 Add amounts in column (i), line 26. Enter here and on line 7

29

Section B—Information on Use of Vehicles

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

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

Part V

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.) (continued)

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
			X
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39	Do you treat all use of vehicles by employees as personal use?		X
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41	Do you meet the requirements concerning qualified automobile demonstration use? See instructions		X
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.			

Part VI

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2025 tax year (see instructions):					
43 Amortization of costs that began before your 2025 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:										
8	Computer	9/15/2010	1,000				1,000	5 MO S/L	1,000	0
16	Laptop	2/05/2018	515				515	5 MO S/L	515	0
19	Dog Tag Mahine	6/30/2018	4,806				4,806	5 MO S/L	4,806	0
22	Apple Computer	1/08/2018	1,393				1,393	5 MO S/L	1,393	0
25	Pressure Washer	1/05/2019	3,645				3,645	5 MO S/L	3,645	0
26	Security Cameras	7/02/2019	2,257				2,257	5 MO S/L	2,257	0
33	Building Improvements	11/30/2021	2,010,056				2,010,056	8 MO S/L	758,589	246,029
34	Office Furniture	10/31/2021	25,000				25,000	7 MO S/L	11,310	3,571
35	Kennels	12/01/2021	446,005				446,005	7 MO S/L	196,455	63,715
36	Washer & Dryer	10/31/2021	5,943				5,943	5 MO S/L	3,764	1,189
37	High Impact Signs	12/01/2021	17,829				17,829	15 MO S/L	3,665	1,188
Total Other Depreciation			<u>2,518,449</u>				<u>2,518,449</u>		<u>987,399</u>	<u>315,692</u>
Total ACRS and Other Depreciation			<u>2,518,449</u>				<u>2,518,449</u>		<u>987,399</u>	<u>315,692</u>
Listed Property:										
1	Promaster Van	10/22/2018	14,605				14,605	5 MO 200DB	14,581	0
32	Ford 2019	4/06/2021	30,423				30,423	5 MO S/L	22,817	6,085
			<u>45,028</u>				<u>45,028</u>		<u>37,398</u>	<u>6,085</u>
Grand Totals			2,563,477				2,563,477		1,024,797	321,777
Less: Dispositions and Transfers			0				0		0	0
Less: Start-up/Org Expense			0				0		0	0
Less: Domestic R & E Expense			0				0		0	0
Net Grand Totals			<u>2,563,477</u>				<u>2,563,477</u>		<u>1,024,797</u>	<u>321,777</u>

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:												
8	Computer	9/15/2010	0				0	0	HY		0	0
16	Laptop	2/05/2018	0				0	0	HY		0	0
19	Dog Tag Mahine	6/30/2018	0				0	0	HY		0	0
22	Apple Computer	1/08/2018	0				0	0	HY		0	0
25	Pressure Washer	1/05/2019	0				0	0	HY		0	0
26	Security Cameras	7/02/2019	0				0	0	HY		0	0
33	Building Improvements	11/30/2021	2,010,056				2,010,056	15	MO	S/L	413,178	134,004
34	Office Furniture	10/31/2021	25,000				25,000	7	MO	S/L	11,310	3,571
35	Kennels	12/01/2021	446,005				446,005	7	MO	S/L	196,455	63,715
36	Washer & Dryer	10/31/2021	5,943				5,943	5	MO	S/L	3,764	1,189
37	High Impact Signs	12/01/2021	17,829				17,829	15	MO	S/L	3,665	1,188
Total Other Depreciation			<u>2,504,833</u>				<u>2,504,833</u>				<u>628,372</u>	<u>203,667</u>
Total ACRS and Other Depreciation			<u><u>2,504,833</u></u>				<u><u>2,504,833</u></u>				<u><u>628,372</u></u>	<u><u>203,667</u></u>
Listed Property:												
1	Promaster Van	10/22/2018	0				0	0	HY		0	0
32	Ford 2019	4/06/2021	30,423				30,423	5	MO	S/L	22,817	6,085
			<u>30,423</u>				<u>30,423</u>				<u>22,817</u>	<u>6,085</u>
Grand Totals			2,535,256				2,535,256				651,189	209,752
Less: Dispositions and Transfers			<u>0</u>				<u>0</u>				<u>0</u>	<u>0</u>
Net Grand Totals			<u><u>2,535,256</u></u>				<u><u>2,535,256</u></u>				<u><u>651,189</u></u>	<u><u>209,752</u></u>

Bonus Depreciation Report

FYE: 12/31/2025

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
33	Building Improvements	11/30/2021	2,010,056		0	0	0	2,010,056
37	High Impact Signs	12/01/2021	17,829		0	0	0	17,829
Grand Total			<u>2,027,885</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>2,027,885</u>

Depreciation Adjustment Report

FYE: 12/31/2025

All Business Activities

					AMT Adjustments/ Preferences
<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>
There are no assets that meet the criteria of this report					

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Other Depreciation:</u>					
8	Computer	9/15/2010	1,000	0	0
16	Laptop	2/05/2018	515	0	0
19	Dog Tag Mahine	6/30/2018	4,806	0	0
22	Apple Computer	1/08/2018	1,393	0	0
25	Pressure Washer	1/05/2019	3,645	0	0
26	Security Cameras	7/02/2019	2,257	0	0
33	Building Improvements	11/30/2021	2,010,056	246,029	134,004
34	Office Furniture	10/31/2021	25,000	3,571	3,571
35	Kennels	12/01/2021	446,005	63,715	63,715
36	Washer & Dryer	10/31/2021	5,943	990	990
37	High Impact Signs	12/01/2021	17,829	1,189	1,189
Total Other Depreciation			<u>2,518,449</u>	<u>315,494</u>	<u>203,469</u>
Total ACRS and Other Depreciation			<u>2,518,449</u>	<u>315,494</u>	<u>203,469</u>
<u>Listed Property:</u>					
1	Promaster Van	10/22/2018	14,605	0	0
32	Ford 2019	4/06/2021	<u>30,423</u>	<u>1,521</u>	<u>1,521</u>
			<u>45,028</u>	<u>1,521</u>	<u>1,521</u>
Grand Totals			<u>2,563,477</u>	<u>317,015</u>	<u>204,990</u>

NEVADA SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

88-0187383 FORM 990-T ESTIMATES

Form **990-W**
(Worksheet)
Department of the Treasury
Internal Revenue Service

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**
(and on Investment Income for Private Foundations)
► Go to www.irs.gov/Form990W for instructions and the latest information.
► Keep for your records. Do not send to the Internal Revenue Service.

OMB No. 1545-0047

2025

1	Unrelated business taxable income expected in the tax year	1	18,954
2	Tax on the amount on line 1. See instructions for tax computation	2	3,980
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	3,980
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	3,980
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	3,980
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	3,980
b	Enter the tax shown on the 2024 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	3,980
c	2025 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	3,980

		(a)	(b)	(c)	(d)	
11	Installment due dates. See instructions	11	04/15/26	06/15/26	09/15/26	12/15/26
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12			3,000	1,050
13	2024 Overpayment. See instructions	13				
14	Payment due (Subtract line 13 from line 12)	14			3,000	1,050

For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

Form 990-T	Business Income Activity Summary	2025
Name NEVADA SOCIETY FOR THE PREVENTION		Taxpayer Identification Number 88-0187383

Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	N/A
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities	B.
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6	C.
D. Pre-2018 Applied (Sum of B and C)	D.
E. Pre-2018 Remaining (Line A minus Line D)	E.
F. Pre-2018 Net Operating Losses Expiring this Year	F.
G. Pre-2018 Net Operating Losses Carried Forward	G.

Unrelated Business Income Activity with Income		Code	Net Income	Allocated Pre2018 NOL
1.	UNRELATED BUSINESS ACTIVITY	531390	1. 19,954	
2.			2.	
3.			3.	
4.			4.	
5.			5.	
6.			6.	
7.			7.	
8.			8.	
9.			9.	
10.			10.	
11.			11.	
12.			12.	
13.			13.	
14.			14.	
15.	All other revenue		15.	
16.	Total taxable income		16. 19,954	

Business Activity Losses

Unrelated Business Income Activity with Losses	Code	Current Year Loss
1.		1.
2.		2.
3.		3.
4.		4.
5. All other activities		5.
6. Totals		6.

Form 990		Two Year Comparison Report		2024 & 2025	
		For calendar year 2025, or tax year beginning		, ending	
Name				Taxpayer Identification Number	
NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS				88-0187383	
			2024	2025	Differences
Revenue	1. Contributions, gifts, grants	1.	2,523,686	5,216,302	2,692,616
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	39,285	54,340	15,055
	4. Program service revenue	4.	230,792	314,339	83,547
	5. Investment income	5.	30,117	155,208	125,091
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	21,327	34,705	13,378
	12. Total revenue. Add lines 1 through 11	12.	2,845,207	5,774,894	2,929,687
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	264,388	269,790	5,402
	16. Salaries, other compensation, and employee benefits	16.	1,339,397	1,401,193	61,796
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	114,699	157,892	43,193
	19. Occupancy, rent, utilities, and maintenance	19.	365,038	374,998	9,960
	20. Depreciation and Depletion	20.	351,846	353,102	1,256
	21. Other expenses	21.	751,886	907,887	156,001
	22. Total expenses. Add lines 13 through 21	22.	3,187,254	3,464,862	277,608
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	-342,047	2,310,032	2,652,079
Other Information	24. Total exempt revenue	24.	2,845,207	5,774,894	2,929,687
	25. Total unrelated revenue	25.	21,327	22,954	1,627
	26. Total excludable revenue	26.	260,909	481,298	220,389
	27. Total assets	27.	3,936,179	6,026,620	2,090,441
	28. Total liabilities	28.	1,177,426	954,739	-222,687
	29. Retained earnings	29.	2,758,753	5,071,881	2,313,128
	30. Number of voting members of governing body	30.	12	12	
	31. Number of independent voting members of governing body	31.	12	12	
32. Number of employees	32.	35	42		
33. Number of volunteers	33.	1054	2054		

Form 990T		Two Year Comparison Report		2024 & 2025	
Name		For calendar year 2025, or tax year beginning		, ending	
Taxpayer Identification Number					
NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS				88-0187383	
Business Taxable Income		2024	2025	Differences	
	1. Number of unrelated business activities for this return	1.	1	1	
	2. Unrelated business taxable income from all trades	2.	18,327	19,954	1,627
	3. Charitable contributions	3.			
	4. Section 199A deduction (trusts only)	4.			
	5. Taxable income before NOL loss	5.	18,327	19,954	1,627
	6. Net operating loss (pre-2018)	6.			
	7. Specific deduction	7.	1,000	1,000	
Tax & Credits	8. Unrelated business taxable income.	8.	17,327	18,954	1,627
	9. Income tax (corporate or trust)	9.	3,639	3,980	341
	10. Proxy tax	10.			
	11. Other taxes	11.			
	12. Total taxes	12.	3,639	3,980	341
	13. Other credits	13.			
	14. General business credit	14.			
	15. Credit for prior year minimum tax	15.			
	16. Total credits	16.			
	17. Net tax after credits	17.	3,639	3,980	341
	18. Recapture taxes and 965 tax	18.			
	19. Total Taxes	19.	3,639	3,980	341
Due/Refund	20. Prior year overpayment and estimated tax payments	20.			
	21. Payment made with extension	21.			
	22. Backup withholding and foreign withholding	22.			
	23. Other payments	23.			
	24. Total payments	24.			
	25. Balance due/(Overpayment)	25.	3,639	3,980	341
	26. Overpayment applied to next year	26.			
	27. Penalties	27.	204	191	-13
	28. Total due/(Refund)	28.	3,843	4,171	328
29. Activity Losses NOL (Post-2017)	29.				

Form SchA (990T)	Two Year Comparison for Unrelated Business Activity	2024 & 2025
For calendar year 2025, or tax year beginning , ending		
Organization Name NEVADA SOCIETY FOR THE PREVENTION		Taxpayer Identification Number 88-0187383

Activity: UNRELATED BUSINESS ACTIVITY			Unincorporated Business Income Tax Code: 531390		
			2024	2025	Differences
Revenue	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.	21,327	22,954	1,627
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.			
	11. Total trade or business income. Combine lines 1 through 10	11.	21,327	22,954	1,627
Expenses	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.			
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.			
	18. Depreciation and Depletion	18.			
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.			
	21. Other deductions	21.	3,000	3,000	
	22. Total deductions. Add lines 12 through 22	22.	3,000	3,000	
	23. Taxable income before deductions. Subtract line 23 from 11	23.	18,327	19,954	1,627
	24. Deductible losses	24.			
	25. Unrelated business taxable income (loss)	25.	18,327	19,954	1,627

Form 990	Tax Return History	2025
Name NEVADA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS		Employer Identification Number 88-0187383

	2021	2022	2023	2024	2025	2026
Contributions, gifts, grants	3,852,578	2,878,553	2,515,634	2,562,971	5,270,642	
Membership dues						
Program service revenue	66,352	196,216	207,422	230,792	314,339	
Capital gain or loss	-42,363					
Investment income	4,402	914	2,889	30,117	155,208	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	21,813	26,041	20,800	21,327	34,705	
Total revenue	3,902,782	3,101,724	2,746,745	2,845,207	5,774,894	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.	136,003	143,776	151,184	264,388	269,790	
Other compensation	829,881	1,364,440	1,464,385	1,339,397	1,401,193	
Professional fees	263,512	110,543	66,798	114,699	157,892	
Occupancy costs	372,933	313,216	372,352	365,038	374,998	
Depreciation and depletion	42,434	341,571	345,190	351,846	353,102	
Other expenses	357,986	678,297	649,750	751,886	907,887	
Total expenses	2,002,749	2,951,843	3,049,659	3,187,254	3,464,862	
Excess or (Deficit)	1,900,033	149,881	-302,914	-342,047	2,310,032	
Total exempt revenue	3,902,782	3,101,724	2,746,745	2,845,207	5,774,894	
Total unrelated revenue	18,033	18,957	20,800	21,327	22,954	
Total excludable revenue	32,171	204,214	210,311	260,909	481,298	
Total Assets	3,481,971	5,131,442	4,525,114	3,936,179	6,026,620	
Total Liabilities	227,001	1,739,229	1,429,780	1,177,426	954,739	
Net Fund Balances	3,254,970	3,392,213	3,095,334	2,758,753	5,071,881	

Form **990T**

Tax Return History

2025

Name

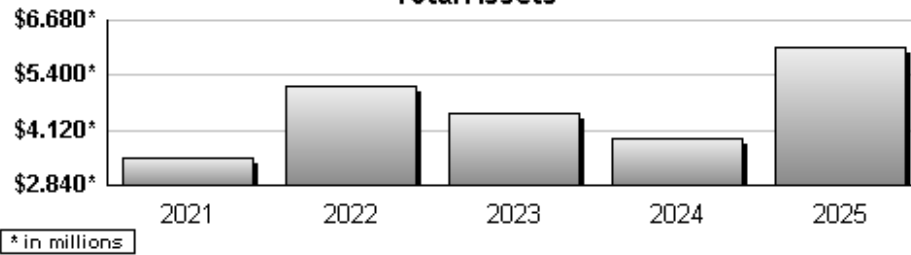
**NEVADA SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Employer Identification Number

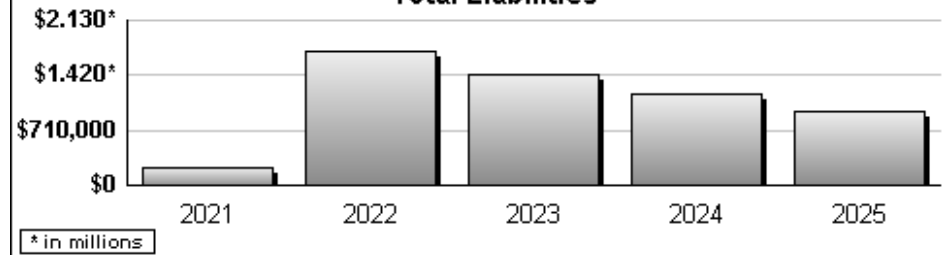
88-0187383

	2021	2022	2023	2024	2025	2026
UBTI from all trades	17,533	18,957	17,800	18,327	19,954	
Charitable contributions						
Net operating loss deduction						
Specific deduction	1,000	1,000	1,000	1,000	1,000	
Section 199A deduction (trusts)						
Income after deductions	16,533	17,957	16,800	17,327	18,954	
Income tax (corporate or trust)	3,472	3,771	3,528	3,639	3,980	
Other taxes						
Total taxes	3,472	3,771	3,528	3,639	3,980	
General business credit						
Other credits						
Net tax after credits	3,472	3,771	3,528	3,639	3,980	
Estimated tax payments		3,600				
Other payments	7,008	171	3,528	3,639		
Balance due /Overpayment	-3,536				3,980	

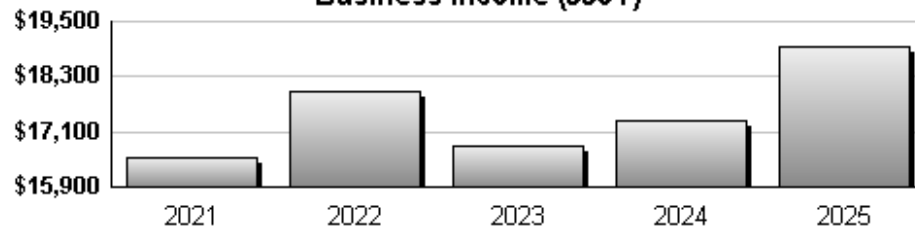
Total Assets



Total Liabilities



Business Income (990T)



Tax Due (990T)

