Form **8879-TE**

Department of the Treasury
Internal Revenue Service

# IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning , 2021, and ending , 20

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

**2021**

Name of filer

**HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC**

**EIN or SSN**

**59-2999283**

Name and title of officer or person subject to tax

**HOPE WILSON, VICE CHAIRMAN**

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | | | |
|---|---|---|---|---|---|---|
| **1a** | **Form 990** check here . . . . ► | ☒ | **b** | **Total revenue,** if any (Form 990, Part VIII, column (A), line 12) . . . . . | **1b** | 914,117 |
| **2a** | **Form 990-EZ** check here . . ► | ☐ | **b** | **Total revenue,** if any (Form 990-EZ, line 9) . . . . . | **2b** | |
| **3a** | **Form 1120-POL** check here. ► | ☐ | **b** | **Total tax** (Form 1120-POL, line 22) . . . . . | **3b** | |
| **4a** | **Form 990-PF check here** . . ► | ☐ | **b** | **Tax based on investment income** (Form 990-PF, Part V, line 5) . . . . | **4b** | |
| **5a** | **Form 8868 check here** . . . ► | ☐ | **b** | **Balance due** (Form 8868, line 3c) . . . . . | **5b** | |
| **6a** | **Form 990-T check here.** . . ► | ☐ | **b** | **Total tax** (Form 990-T, Part III, line 4) . . . . . | **6b** | |
| **7a** | **Form 4720 check here** . . . ► | ☐ | **b** | **Total tax** (Form 4720, Part III, line 1) . . . . . | **7b** | |
| **8a** | **Form 5227 check here** . . . ► | ☐ | **b** | **FMV of assets at end of tax year** (Form 5227, Item D) . . . . . | **8b** | |
| **9a** | **Form 5330** check here . . . ► | ☐ | **b** | **Tax due** (Form 5330, Part II, line 19) . . . . . | **9b** | |
| **10a** | **Form 8038-CP** check here. . ► | ☐ | **b** | **Amount of credit payment requested** (Form 8038-CP, Part III, line 22) . | **10b** | |

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize **Rosen Weissman Gerardo Cobe** to enter my PIN **99283** as my signature

**ERO firm name**

**Enter five numbers, but do not enter all zeros**

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► _____ Date► **10-11-2023**

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **XXXXXX 15847**

**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature► _____ Date► **10-11-2023**

**ERO Must Retain This Form - See Instructions**

**Don't Submit This Form to the IRS Unless Requested To Do So**

# Rosen Weissman Gerardo Coberly CPAs

3709 W Jetton Ave Suite 203
Tampa, FL 33629
justin@southtampacpa.com
Phone: (813)288-0434 · Fax: (813)331-0416


October 11, 2023

Humane Society/Spca Of Sumter County Inc
PO Box 67
Lake Panasoffkee, FL 33538

Subject: Preparation of 2021 Tax Returns

Humane Society/Spca Of Sumter County Inc:

Thank you for choosing Rosen Weissman Gerardo Coberly CPAs to assist you with your 2021 taxes for Humane Society/Spca Of Sumter County Inc. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2021 Federal income tax return and any applicable state income tax return(s) for Humane Society/Spca Of Sumter County Inc. If you would like us to prepare additional returns (e.g., other states, gift or excise tax), or prepare any returns for related taxpayers not contemplated by this agreement, please include such returns and additional taxpayers in an email to us. If you choose to add taxpayers, jurisdictions or other types of returns, this will increase the amount of our fees and expenses described below.

We will advise you if we believe, based on the information you provide us, an income or franchise tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. Activities of a pass-through entity in which you are an owner, partner, member or beneficiary may also trigger additional state tax filings, so please contact us if you have acquired an interest in a new pass-through entity over the past year.

We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer can be provided if requested. The Organizer is created to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Because of their special purpose, nature and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for income tax purposes and must not be used as a substitute for financial statements. Tax return preparation services do not constitute accounting or auditing services and are not designed to discover fraud, defalcations, or other irregularities, should any exist. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf

of Humane Society/Spca Of Sumter County Inc, the alternative you select. We will use our professional judgment in resolving issues regarding reporting positions on your returns whenever the tax law is unclear or uncertain, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor, as long as it is consistent with the law and our professional duties and obligations. We are prohibited from signing any tax return containing a tax position that in our professional judgment does not conform to the applicable laws and standards of our profession. Should you ask us to sign a tax return that contains such a position, we reserve the right to cease work on your returns, and we accept no responsibility for any damages that may occur as a result. We cannot provide any assurance that any tax positions taken will not be challenged, and if challenged, that the taxing authority will not be successful. If a taxing authority contests a position taken on your returns, it may assess additional tax, interest, and penalties, for which we assume no responsibility. There are numerous tax credits, exclusions, and deductions for which a detailed review of business or investment activities would be required to determine their availability. Such a detailed review is beyond the scope of services of this agreement. If you would like us to undertake a detailed review of your activities to identify tax credits, exclusions, or deductions, please contact us to discuss the terms of an engagement for these services.

Our fee to be invoiced separately at the completion of this engagement or after several attempts to communicate with the client: Please note that unless fees for the following services are separately stated in this engagement letter, the fees quoted herein do not include the following services (which may vary widely in scope from year to year):

1. Forms or calculations related to any quarterly federal or state estimated tax payment obligations (or similar withholding obligations) associated with the tax returns covered by this engagement letter, or
2. Forms or calculations related to any federal or state applications for extension of time to file the tax returns covered by this engagement letter, or
3. Calculations and meetings related to year-end income/estate tax planning, or
4. Bookkeeping and fixed asset accounting assistance.

We will prepare these forms or calculations upon request, or we may contact you to discuss the preparation of these forms or calculations. Our fees for the preparation of these forms or calculations are not included in any fees quoted in this engagement letter and will be separately agreed to with you. As a courtesy to you, we may prepare federal or state applications for extension of time to file the tax returns covered by this engagement letter at our discretion when such forms reflect no amount due and are limited in number ("zero extension forms"). We will discuss the preparation of zero extension forms with you, if we anticipate there will be any additional fees, prior to our commencement of work.

Our fee is based on the overall complexity of the tax returns, the quality and organization of the information provided, and the time required, plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. In the event of a dispute between the parties, the dispute must be brought to the firm's attention within 30 days of receiving the invoice. The prevailing party shall be entitled to recover its costs and reasonable attorneys' fees, and any collection fees.

- Tax Preparation – This fee will be billed as a flat fee based on the above items.
- Tax Consulting – See below
    - CPA - $450 per hour.
    - Tax Manager - $250 per hour.
    - Tax Staff - $250 per hour.
- Tax Planning – $250 per hour and always reviewed by a CPA. This includes a tax planning comparison sheet and detailed notes about the tax planning meeting.
- Accounting – This will be billed at $150 per hour.

For the sake of clarity, should Rosen Weissman Gerardo Coberly CPAs agree to respond to inquiries from you or a third-party auditor in connection with any type of vendor audit, examination, verification, "cold comfort letter" or other review (a "Vendor Audit"), you agree to pay Rosen Weissman Gerardo Coberly CPAs for all our time, billed at our then current rates, and expenses incurred in responding to such Vendor Audit.

Any tax advice we offer in conjunction with the preparation of your tax returns ("tax advice") is based on our

assumption (without independent verification) that all the representations and all of the originals, copies, and signatures of documents reviewed by us are accurate, true, and authentic. Our tax advice is based on the law, regulations, cases, rulings, and other tax authority in effect as of the date the services were rendered. If there are subsequent changes in or to the foregoing tax authorities (for which we shall have no responsibility to advise you), such changes may result in our advice being rendered invalid or may necessitate (upon your request) a reconsideration of the advice.

While it is our intention to suggest tax and business ideas or services to you, this tax preparation engagement does not include the rendering of any specific tax consulting services. Any tax questions during the preparation process is part of this tax return engagement. After filing the tax return, any tax questions or tax consulting will be billed at our current consulting rates. We may provide, at your request, limited tax consulting services including, but not limited to, tax projections, responding to inquiries or tax examinations by any governmental agency or tax authority, assisting you in maintaining your accounting and depreciation records, reviewing proposed or completed transactions, or tax research in connection with these matters. These limited consulting services will be subject to the same terms as this engagement and our fees for these additional services will be based upon our prevailing hourly rates effective at the time the services are provided, the time required for work performed, the complexity of any technical issues addressed, plus administrative and processing charges, unless otherwise agreed to by both parties.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2021 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (813)288-0434.

Sincerely,

Justin Rosen CPA
Rosen Weissman Gerardo Coberly CPAs

Accepted By:

Officer

10/16/2023

Date

citrix | RightSignature

## SIGNATURE CERTIFICATE

**REFERENCE NUMBER**
94800133-71F7-449E-9A8B-1691D2944D29

### TRANSACTION DETAILS

**Reference Number**
94800133-71F7-449E-9A8B-1691D2944D29

**Transaction Type**
Signature Request

**Sent At**
10/11/2023 10:32 EDT

**Executed At**
10/16/2023 16:18 EDT

**Identity Method**
email

**Distribution Method**
email

**Signed Checksum**
4238ba36de77cce78d04788392045530b16b49a73c6aa93b15854fe07cc97618

**Signer Sequencing**
Disabled

**Document Passcode**
Disabled

### DOCUMENT DETAILS

**Document Name**
2021 Amended 8879 Humane Society SPCA

**Filename**
2021_Amended_8879_Humane_Society_SPCA_.pdf

**Pages**
4 pages

**Content Type**
application/pdf

**File Size**
233 KB

**Original Checksum**
d2912ccd1c5015adff59cb2d8cdc65ab6c4433ae71b749fe53f23c5050f76860

## SIGNERS

### SIGNER

**Name**
Hope Wilson

**Email**
chairman@hsspca.org

**Components**
3

### E-SIGNATURE

**Status**
signed

**Multi-factor Digital Fingerprint Checksum**
5ee2f1f2ccbad93adcc4ca47ece1fa6122f4b5a244b26806971641f8602cfd8

**IP Address**
68.205.251.160

**Device**
Chrome via Android

**Drawn Signature**

**Signature Reference ID**
3125C631

**Signature Biometric Count**
4

### EVENTS

**Viewed At**
10/16/2023 16:18 EDT

**Identity Authenticated At**
10/16/2023 16:18 EDT

**Signed At**
10/16/2023 16:18 EDT

## AUDITS

| TIMESTAMP | AUDIT |
|---|---|
| 10/11/2023 10:32 EDT | Anthony Nowack (anthony@southtampacpa.com) created document '2021_Amended_8879_Humane_Society_SPCA_.pdf' on Chrome via Windows from 47.200.207.249. |
| 10/11/2023 10:32 EDT | Hope Wilson (chairman@hsspca.org) was emailed a link to sign. |
| 10/11/2023 15:54 EDT | Hope Wilson (chairman@hsspca.org) viewed the document on Chrome via Windows from 97.68.93.254. |
| 10/16/2023 08:55 EDT | Hope Wilson (chairman@hsspca.org) was emailed a reminder. |
| 10/16/2023 11:11 EDT | Hope Wilson (chairman@hsspca.org) was emailed a reminder. |
| 10/16/2023 11:15 EDT | Hope Wilson (chairman@hsspca.org) viewed the document on Chrome via Windows from 68.205.251.160. |
| 10/16/2023 12:47 EDT | Hope Wilson (chairman@hsspca.org) was emailed a reminder. |
| 10/16/2023 16:14 EDT | Hope Wilson (chairman@hsspca.org) was emailed a reminder. |
| 10/16/2023 16:18 EDT | Hope Wilson (chairman@hsspca.org) viewed the document on Chrome via Android from 68.205.251.160. |
| 10/16/2023 16:18 EDT | Hope Wilson (chairman@hsspca.org) authenticated via email on Chrome via Android from 68.205.251.160. |
| 10/16/2023 16:18 EDT | Hope Wilson (chairman@hsspca.org) signed the document on Chrome via Android from 68.205.251.160. |

# FOR TAX YEAR 2021

HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

Rosen Weissman Gerardo Coberly CPAs

3709 W Jetton Ave Suite 203

Tampa, FL 33629

(813)288-0434

# Rosen Weissman Gerardo Coberly CPAs

3709 W Jetton Ave Suite 203
Tampa, FL 33629
justin@southtampacpa.com
Phone: (813)288-0434 | Fax: (813)331-0416


October 17, 2023

Humane Society/Spca Of Sumter County Inc
PO Box 67
Lake Panasoffkee, FL 33538

Subject: Preparation of 2021 Tax Returns

Humane Society/Spca Of Sumter County Inc:

Thank you for choosing Rosen Weissman Gerardo Coberly CPAs to assist you with your 2021 taxes for Humane Society/Spca Of Sumter County Inc. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2021 Federal income tax return and any applicable state income tax return(s) for Humane Society/Spca Of Sumter County Inc. If you would like us to prepare additional returns (e.g., other states, gift or excise tax), or prepare any returns for related taxpayers not contemplated by this agreement, please include such returns and additional taxpayers in an email to us. If you choose to add taxpayers, jurisdictions or other types of returns, this will increase the amount of our fees and expenses described below.

We will advise you if we believe, based on the information you provide us, an income or franchise tax return should be filed in any other jurisdiction, but we will not prepare any such tax return without your approval. It is important that you inform us of any new or expanded activities that could trigger filing requirements in additional state(s), such as the acquisition of property or the hiring of employees in a new state. Activities of a pass-through entity in which you are an owner, partner, member or beneficiary may also trigger additional state tax filings, so please contact us if you have acquired an interest in a new pass-through entity over the past year.

We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer can be provided if requested. The Organizer is created to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Because of their special purpose, nature and format, income tax returns do not constitute financial statements prepared in accordance with generally accepted accounting principles. The tax returns should be used only for income tax purposes and must not be used as a substitute for financial statements. Tax return preparation services do not constitute accounting or auditing services and are not designed to discover fraud, defalcations, or other irregularities, should any exist. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf

of Humane Society/Spca Of Sumter County Inc, the alternative you select. We will use our professional judgment in resolving issues regarding reporting positions on your returns whenever the tax law is unclear or uncertain, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor, as long as it is consistent with the law and our professional duties and obligations. We are prohibited from signing any tax return containing a tax position that in our professional judgment does not conform to the applicable laws and standards of our profession. Should you ask us to sign a tax return that contains such a position, we reserve the right to cease work on your returns, and we accept no responsibility for any damages that may occur as a result. We cannot provide any assurance that any tax positions taken will not be challenged, and if challenged, that the taxing authority will not be successful. If a taxing authority contests a position taken on your returns, it may assess additional tax, interest, and penalties, for which we assume no responsibility. There are numerous tax credits, exclusions, and deductions for which a detailed review of business or investment activities would be required to determine their availability. Such a detailed review is beyond the scope of services of this agreement. If you would like us to undertake a detailed review of your activities to identify tax credits, exclusions, or deductions, please contact us to discuss the terms of an engagement for these services.

Our fee to be invoiced separately at the completion of this engagement or after several attempts to communicate with the client: Please note that unless fees for the following services are separately stated in this engagement letter, the fees quoted herein do not include the following services (which may vary widely in scope from year to year):

1. Forms or calculations related to any quarterly federal or state estimated tax payment obligations (or similar withholding obligations) associated with the tax returns covered by this engagement letter, or
2. Forms or calculations related to any federal or state applications for extension of time to file the tax returns covered by this engagement letter, or
3. Calculations and meetings related to year-end income/estate tax planning, or
4. Bookkeeping and fixed asset accounting assistance.

We will prepare these forms or calculations upon request, or we may contact you to discuss the preparation of these forms or calculations. Our fees for the preparation of these forms or calculations are not included in any fees quoted in this engagement letter and will be separately agreed to with you. As a courtesy to you, we may prepare federal or state applications for extension of time to file the tax returns covered by this engagement letter at our discretion when such forms reflect no amount due and are limited in number ("zero extension forms"). We will discuss the preparation of zero extension forms with you, if we anticipate there will be any additional fees, prior to our commencement of work.

Our fee is based on the overall complexity of the tax returns, the quality and organization of the information provided, and the time required, plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law. In the event of a dispute between the parties, the dispute must be brought to the firm's attention within 30 days of receiving the invoice. The prevailing party shall be entitled to recover its costs and reasonable attorneys' fees, and any collection fees.

- Tax Preparation – This fee will be billed as a flat fee based on the above items.
- Tax Consulting – See below
    - CPA - $450 per hour.
    - Tax Manager - $250 per hour.
    - Tax Staff - $250 per hour.
- Tax Planning – $250 per hour and always reviewed by a CPA. This includes a tax planning comparison sheet and detailed notes about the tax planning meeting.
- Accounting – This will be billed at $150 per hour.

For the sake of clarity, should Rosen Weissman Gerardo Coberly CPAs agree to respond to inquiries from you or a third-party auditor in connection with any type of vendor audit, examination, verification, "cold comfort letter" or other review (a "Vendor Audit"), you agree to pay Rosen Weissman Gerardo Coberly CPAs for all our time, billed at our then current rates, and expenses incurred in responding to such Vendor Audit.

Any tax advice we offer in conjunction with the preparation of your tax returns ("tax advice") is based on our

assumption (without independent verification) that all the representations and all of the originals, copies, and signatures of documents reviewed by us are accurate, true, and authentic. Our tax advice is based on the law, regulations, cases, rulings, and other tax authority in effect as of the date the services were rendered. If there are subsequent changes in or to the foregoing tax authorities (for which we shall have no responsibility to advise you), such changes may result in our advice being rendered invalid or may necessitate (upon your request) a reconsideration of the advice.

While it is our intention to suggest tax and business ideas or services to you, this tax preparation engagement does not include the rendering of any specific tax consulting services. Any tax questions during the preparation process is part of this tax return engagement. After filing the tax return, any tax questions or tax consulting will be billed at our current consulting rates. We may provide, at your request, limited tax consulting services including, but not limited to, tax projections, responding to inquiries or tax examinations by any governmental agency or tax authority, assisting you in maintaining your accounting and depreciation records, reviewing proposed or completed transactions, or tax research in connection with these matters. These limited consulting services will be subject to the same terms as this engagement and our fees for these additional services will be based upon our prevailing hourly rates effective at the time the services are provided, the time required for work performed, the complexity of any technical issues addressed, plus administrative and processing charges, unless otherwise agreed to by both parties.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2021 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (813)288-0434.

Sincerely,

Justin Rosen CPA
Rosen Weissman Gerardo Coberly CPAs

Accepted By:

_____
Officer

_____
Date

# Rosen Weissman Gerardo Coberly CPAs

3709 W Jetton Ave Suite 203
Tampa, FL 33629
justin@southtampacpa.com
Phone: (813)288-0434 | Fax: (813)331-0416


October 17, 2023

Humane Society/Spca Of Sumter County Inc
Your Humane Society Spca
PO Box 67
Lake Panasoffkee, FL 33538

Humane Society/Spca Of Sumter County Inc:

Enclosed is the 2021 amended federal return for a tax-exempt organization, prepared for Humane Society/Spca Of Sumter County Inc from the information provided. This return was e-filed with the IRS and was accepted on October 17, 2023.

The organization's amended federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (813)288-0434.

Sincerely,

Justin Rosen CPA
Rosen Weissman Gerardo Coberly CPAs

# Rosen Weissman Gerardo Coberly CPAs

3709 W Jetton Ave Suite 203
Tampa, FL 33629
justin@southtampacpa.com
Phone: (813)288-0434 Fax: (813)331-0416

October 17, 2023

Humane Society/Spca Of Sumter County Inc
PO Box 67
Lake Panasoffkee, FL 33538

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (813)288-0434.

Sincerely,

Justin Rosen CPA
Rosen Weissman Gerardo Coberly CPAs

| | Acknowledgement and General Information for Entities That File Returns Electronically | 2021 |
|---|---|---|
| Name(s) as shown on return | | Employer Identification Number |
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | | **-***9283 |

Entity address

PO BOX 67

LAKE PANASOFFKEE, FL 33538

**Thank you for participating in IRS e-file.**

1. [X] 2021 990 income tax return for Federal was filed electronically.
The electronic filing services were provided by Rosen Weissman Gerardo Coberly CPAs.

2. [X] 990 income tax return was accepted on 09-13-2022 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 5066412022256r2y0j4o.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Client Copy

| | Acknowledgement and General Information for Entities That File Returns Electronically | 2021 |
|---|---|---|
| Name(s) as shown on return | | Employer Identification Number |
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | | **-***9283 |

Entity address

PO BOX 67

LAKE PANASOFFKEE, FL 33538

**Thank you for participating in IRS e-file.**

1. [X] 2021 8868-01 income tax return for Federal was filed electronically.
The electronic filing services were provided by Rosen Weissman Gerardo Coberly CPAs.

2. [X] 8868-01 income tax return was accepted on 03-15-2022 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 5066412022074dvzclor.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Client Copy

| | Acknowledgement and General Information for Entities That File Returns Electronically | 2021 |
|---|---|---|
| Name(s) as shown on return | | Employer Identification Number |
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | | **-***9283 |

Entity address

PO BOX 67

LAKE PANASOFFKEE, FL 33538

**Thank you for participating in IRS e-file.**

1. [X] 2021 990X income tax return for Federal was filed electronically.
The electronic filing services were provided by Rosen Weissman Gerardo Coberly CPAs.

2. [X] 990X income tax return was accepted on 10-17-2023 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is XXXXXX2023290g0xz0uf.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Client Copy

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

**2021**

**Open to Public Inspection**

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20

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

C Name of organization: HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC
Doing business as: YOUR HUMANE SOCIETY SPCA
Number and street (or P O box if mail is not delivered to street address): PO BOX 67
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: LAKE PANASOFFKEE, FL 33538

D Employer identification number: 59-2999283

E Telephone number: (352) 793-9117

G Gross receipts: $ 914,117

F Name and address of principal officer: CLAUDIA LABBE'
996 NE 107TH ROAD OXFORD FL 34484

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

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

H(c) Group exemption number ►

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

J Website: ► WWW.HSSPCA.ORG

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

L Year of formation: 1982

M State of legal domicile: FL

## Part I Summary

1 Briefly describe the organization's mission or most significant activities: PROVIDE PROTECTION AND DIRECT CARE FOR ANIMALS THAT ARE INJURED, ABUSED, UNWANTED, OR ABANDONED, SECURING PLACEMENT INTO HOMES; THROUGH COMMUNITY ASSISTANCE PROGRAMS INCLUDING SPAY/NEUTER SERVICES AND PET FOOD DISTRIBUTION. PROVIDE HUMANE EDUCATION AND PET SAFETY INFORMATION.

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

| | | | |
|---|---|---|---|
| Activities & Governance | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 5 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 5 |
| | 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) | 5 | 26 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 150 |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| | b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 0 |

| | | Prior Year | Current Year |
|---|---|---|---|
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | 744,183 | 828,391 |
| | 9 Program service revenue (Part VIII, line 2g) | 81,530 | 85,726 |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | 0 |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | | 0 |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 825,713 | 914,117 |
| 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) | 266,734 | 243,242 |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | | 0 |
| | b Total fundraising expenses (Part IX, column (D), line 25) ► 0 | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 468,671 | 464,890 |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 735,405 | 708,132 |
| | 19 Revenue less expenses. Subtract line 18 from line 12 | 90,308 | 205,985 |

| | | Beginning of Current Year | End of Year |
|---|---|---|---|
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | 789,955 | 907,805 |
| | 21 Total liabilities (Part X, line 26) | 112,194 | 24,059 |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 677,761 | 883,746 |

## 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**

HOPE WILSON
Signature of officer — Date

HOPE WILSON, VICE CHAIRMAN
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Justin Rosen CPA | Justin Rosen CPA | 10-17-2023 | | XXXXXXXXX |

Firm's name ► Rosen Weissman Gerardo Coberly CPAs — Firm's EIN ►

Firm's address ► 3709 W Jetton Ave Suite 203 Tampa FL 33629 — Phone no. 813-288-0434

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

**For Paperwork Reduction Act Notice, see the separate instructions.**

EEA

Form **990** (2021)

Client Copy

**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:

PROVIDE PROTECTION AND DIRECT CARE FOR ANIMALS THAT ARE INJURED, ABUSED, UNWANTED, OR ABANDONED, SECURING PLACEMENT INTO HOMES; THROUGH COMMUNITY ASSISTANCE PROGRAMS INCLUDING SPAY/NEUTER SERVICES AND PET FOOD DISTRIBUTION. PROVIDE HUMANE EDUCATION AND PET SAFETY INFORMATION.

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 $ 658,520 including grants of $ _____) (Revenue $ _____)

ADOPTION OF ANIMALS

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses ▶ 658,520

Client Copy

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | X | |
| 2 | Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions. | 2 | | 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* | 3 | | 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* | 4 | | 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* | 5 | | 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* | 6 | | 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* | 7 | | X |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | 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* | 9 | | 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* | 10 | | 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* | 11a | 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* | 11b | | 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* | 11c | | 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* | 11d | | X |
| e | Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X* | 11e | 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* | 11f | | X |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII* | 12a | | 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* | 12b | | X |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | X |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | 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* | 14b | | 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* | 15 | | 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* | 16 | | 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 | 17 | | 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* | 18 | | 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* | 19 | | X |
| 20 a | Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* | 20a | | X |
| b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 | Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | X |

Sheet Copy

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

| | | | Yes | No |
|---|---|---|---|---|
| 22 | Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | 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? *If "Yes," complete Schedule J* | 23 | | 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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a* | 24a | | X |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | 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? *If "Yes," complete Schedule L, Part I* | 25b | | 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 or any of these persons? *If "Yes," complete Schedule L, Part II* | 26 | | 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? *If "Yes," complete Schedule L, Part III* | 27 | | X |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions): | | | |
| a | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV* | 28a | | X |
| b | A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* | 28b | | X |
| c | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV* | 28c | | X |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | X |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | X |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | X |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | 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? *If "Yes," complete Schedule R, Part I* | 33 | | X |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1* | 34 | | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | 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)? *If "Yes," complete Schedule R, Part V, line 2* | 35b | | |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | 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? *If "Yes," complete Schedule R, Part VI* | 37 | | 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. | 38 | X | |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | 1a | 0 | | |
| b | Enter the number of Form W-2G included in 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 | | X | |

Client Copy

**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 | 26 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | X | |
| | **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file*. See instructions. | | | | |
| 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 | | | |
| 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 | | | X |
| 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 | | | X |
| 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 | | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | | X |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | 7h | | | X |
| 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 | | | X |
| 9 | **Sponsoring organizations maintaining donor advised funds.** | | | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | 9a | | | X |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | 9b | | | X |
| 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 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, any disqualified person, or mine operator 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 | | | |

Client Copy

**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 in Schedule O. See instructions.*

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

## Section A. Governing Body and Management

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year . . . . . | 1a | 5 | | |
| | 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 in line 1a, above, who are independent . . . . . | 1b | 5 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . | 2 | | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . . | 3 | | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . | 4 | | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . | 5 | | | X |
| 6 | Did the organization have members or stockholders? . . . . . | 6 | | | 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? . . . . . | 7a | | | 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? . . . . . | 7b | | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | | |
| a | The governing body? . . . . . | 8a | | X | |
| b | Each committee with authority to act on behalf of the governing body? . . . . . | 8b | | 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.* . . . . . | 9 | | | 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? . . . . . | 10a | | 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? . . . . . | 10b | | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . | 11a | X | |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990. | | | |
| 12a | Did the organization have a written conflict of interest policy? *If "No," go to line 13.* . . . . . | 12a | X | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . | 12b | X | |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done.* . . . . . | 12c | X | |
| 13 | Did the organization have a written whistleblower policy? . . . . . | 13 | | X |
| 14 | Did the organization have a written document retention and destruction policy? . . . . . | 14 | | 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 . . . . . | 15a | | X |
| b | Other officers or key employees of the organization . . . . . | 15b | | 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? . . . . . | 16a | | 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? . . . . . | 16b | | |

## Section C. Disclosure

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

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 ►

HOPE WILSON (352)793-9117, 5104 CR 125, WILDWOOD, FL 34785

Client Copy

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See 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, 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 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) HOPE WILSON<br>VICE CHAIRMAN | 8.00 | X | | | | | | 0 | 0 | 0 |
| (2) GROVER STEWART<br>SECRETARY | 5.00 | X | | | | | | 0 | 0 | 0 |
| (3) KELLY VERNON<br>BOARD MEMBER | 3.00 | X | | | | | | 0 | 0 | 0 |
| (4) MAUREEN MCCOSKER<br>TREASURER | 2.00 | X | | X | | | | 0 | 0 | 0 |
| (5) CLAUDIA LABBE'<br>CHAIRMAN | 12.00 | X | | X | | | | 0 | 0 | 0 |
| (6) | | | | | | | | | | |
| (7) | | | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | | | | | | | | | |
| (12) | | | | | | | | | | |
| (13) | | | | | | | | | | |
| (14) | | | | | | | | | | |

Client Copy

**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 | | | | |
| (15) | | | | | | | | | | | |
| (16) | | | | | | | | | | | |
| (17) | | | | | | | | | | | |
| (18) | | | | | | | | | | | |
| (19) | | | | | | | | | | | |
| (20) | | | | | | | | | | | |
| (21) | | | | | | | | | | | |
| (22) | | | | | | | | | | | |
| (23) | | | | | | | | | | | |
| (24) | | | | | | | | | | | |
| (25) | | | | | | | | | | | |
| 1b Subtotal ▶ | | | | | | | | | | | |
| c Total from continuation sheets to Part VII, Section A ▶ | | | | | | | | | | | |
| d Total (add lines 1b and 1c) ▶ | | | | | | | | | 0 | 0 | 0 |

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 ▶ 0

| | | Yes | No |
|---|---|---|---|
| 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* | | X |
| 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* | | X |
| 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* | | 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 ▶

Client Copy

**Part VIII Statement of Revenue**

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512–514 |
|---|---|---|---|---|---|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | | |
| | b | Membership dues | 1b | | | | |
| | c | Fundraising events | 1c | | | | |
| | d | Related organizations | 1d | | | | |
| | e | Government grants (contributions) | 1e | 59,809 | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 768,582 | | | |
| | g | Noncash contributions included in lines 1a-1f | 1g | $ | | | |
| | h | **Total.** Add lines 1a-1f | | | 828,391 | | |
| | | | Business Code | | | | |
| Program Service Revenue | 2a | ADOPTION | 900099 | 29,684 | 29,684 | | |
| | b | ANIMAL CARE | 900099 | 1,215 | 1,215 | | |
| | c | | | | | | |
| | d | | | | | | |
| | e | | | | | | |
| | f | All other program service revenue | 900099 | 54,827 | 54,827 | | |
| | g | **Total.** Add lines 2a-2f | | 85,726 | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | | | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | |
| | 5 | Royalties | | | | | |
| | | | (i) Real / (ii) Personal | | | | |
| | 6a | Gross rents | 6a | | | | |
| | b | Less: rental expenses | 6b | | | | |
| | c | Rental income or (loss) | 6c | | | | |
| | d | Net rental income or (loss) | | | | | |
| | | | (i) Securities / (ii) Other | | | | |
| | 7a | Gross amount from sales of assets other than inventory | 7a | | | | |
| | b | Less: cost or other basis and sales expenses | 7b | | | | |
| | c | Gain or (loss) | 7c | | | | |
| | d | Net gain or (loss) | | | | | |
| | 8a | Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18 | 8a | | | | |
| | b | Less: direct expenses | 8b | | | | |
| | c | Net income or (loss) from fundraising events | | | | | |
| | 9a | Gross income from gaming activities. See Part IV, line 19 | 9a | | | | |
| | b | Less: direct expenses | 9b | | | | |
| | c | Net income or (loss) from gaming activities | | | | | |
| | 10a | Gross sales of inventory, less returns and allowances | 10a | | | | |
| | b | Less: cost of goods sold | 10b | | | | |
| | c | Net income or (loss) from sales of inventory | | | | | |
| | | | Business Code | | | | |
| Miscellaneous Revenue | 11a | | | | | | |
| | b | | | | | | |
| | c | | | | | | |
| | d | All other revenue | | | | | |
| | e | **Total.** Add lines 11a-11d | | | | | |
| | 12 | **Total revenue.** See instructions | | 914,117 | 85,726 | 0 | 0 |

Client Copy

## 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 . . . . . X

| | ***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 | | | | |
| 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 | 227,376 | 227,376 | | |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 | Other employee benefits | | | | |
| 10 | Payroll taxes | 15,866 | 15,866 | | |
| 11 | Fees for services (nonemployees): | | | | |
| a | Management | | | | |
| b | Legal | 6,168 | | 6,168 | |
| c | Accounting | | | | |
| 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.) | 226,874 | 226,874 | | |
| 12 | Advertising and promotion | 101,518 | 101,518 | | |
| 13 | Office expenses | 9,515 | | 9,515 | |
| 14 | Information technology | | | | |
| 15 | Royalties | | | | |
| 16 | Occupancy | 15,620 | | 15,620 | |
| 17 | Travel | | | | |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 | Conferences, conventions, and meetings | | | | |
| 20 | Interest | | | | |
| 21 | Payments to affiliates | | | | |
| 22 | Depreciation, depletion, and amortization | 9,466 | 9,466 | | |
| 23 | Insurance | 18,309 | | 18,309 | |
| 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 | BANK FEES | 198 | 198 | | |
| b | PAYMENT PROCESSING FEES | 3,615 | 3,615 | | |
| c | MERCHANT FEES | 3,298 | 3,298 | | |
| d | PRINTING EXPENSES | 5,853 | 5,853 | | |
| e | All other expenses | 64,456 | 64,456 | | |
| 25 | **Total functional expenses.** Add lines 1 through 24e. | 708,132 | 658,520 | 49,612 | 0 |
| 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) | | | | |

Client Copy

**Part X Balance Sheet**

Check 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 | | 219,632 | 1 | 230,485 |
| | 2 | Savings and temporary cash investments | | 132,717 | 2 | 24,366 |
| | 3 | Pledges and grants receivable, net | | | 3 | |
| | 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 | | | 9 | |
| | 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 454,773 | | | |
| | b | Less: accumulated depreciation | 10b 73,462 | 328,045 | 10c | 381,311 |
| | 11 | Investments - publicly traded securities | | 109,361 | 11 | 271,443 |
| | 12 | Investments - other securities. See Part IV, line 11 | | | 12 | |
| | 13 | Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | | 200 | 15 | 200 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | 789,955 | 16 | 907,805 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 46,034 | 17 | 18,745 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | | 19 | |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 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 | | 66,160 | 25 | 5,314 |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 112,194 | 26 | 24,059 |
| 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 | | | 27 | |
| | 28 | Net assets with donor restrictions | | | 28 | |
| | | **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 | | 677,761 | 31 | 883,746 |
| | 32 | Total net assets or fund balances | | 677,761 | 32 | 883,746 |
| | 33 | Total liabilities and net assets/fund balances | | 789,955 | 33 | 907,805 |

Client Copy

## 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 | 914,117 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 708,132 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 205,985 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 677,761 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 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 | 0 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 883,746 |

## Part XII Financial Statements and Reporting

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

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O. | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | 2a | | X |
| b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | 2b | | X |
| c | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. | 2c | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | |
| 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 | 3b | | |

Client Copy

**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

**2021**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | 59-2999283 |

**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 in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? Yes | (iv) No | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

Client Copy

**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) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 385,546 | 581,269 | 712,520 | 744,183 | 828,391 | 3,251,909 |
| 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 | 385,546 | 581,269 | 712,520 | 744,183 | 828,391 | 3,251,909 |
| 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. | | | | | | 3,251,909 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ► | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 385,546 | 581,269 | 712,520 | 744,183 | 828,391 | 3,251,909 |
| 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.) | 133,929 | 51,584 | 132,455 | 81,530 | 85,726 | 485,224 |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 3,737,133 |

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 2021 (line 6, column (f), divided by line 11, column (f)) . . . . . | 14 | 87.02 % |
| 15 | Public support percentage from 2020 Schedule A, Part II, line 14 . . . . . | 15 | 84.23 % |

16a **33 1/3% support test - 2021.** 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 - 2020.** 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 - 2021.** 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 - 2020.** 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 . . . . . ► ☐

Client Copy

**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) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support.** (Subtract line 7c from line 6.) | | | | | | |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▸ | (a) 2017 | (b) 2018 | (c) 2019 | (d) 2020 | (e) 2021 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

**Section C. Computation of Public Support Percentage**

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 | Public support percentage from 2020 Schedule A, Part III, line 15 | 16 | % |

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

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 18 | Investment income percentage from **2020** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2021.** 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 - 2020.** 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 ▸ ☐

Client Copy

**Part IV** **Supporting Organizations**

(Complete only if you checked a box in line 12 on 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? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.* | 1 | | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).* | 2 | | |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.* | 3a | | |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.* | 3b | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.* | 3c | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.* | 4a | | |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.* | 4b | | |
| c | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.* | 4c | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).* | 5a | | |
| b | **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | 5b | | |
| c | **Substitutions only.** Was the substitution the result of an event beyond the organization's control? | 5c | | |
| 6 | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.*** | 6 | | |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? *If "Yes," complete Part I of Schedule L (Form 990).* | 7 | | |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).* | 8 | | |
| 9a | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.*** | 9a | | |
| b | Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.*** | 9b | | |
| c | Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.*** | 9c | | |
| 10a | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.* | 10a | | |
| b | Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)* | 10b | | |

**Part IV Supporting Organizations** *(continued)*

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

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

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

Client Copy

**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 *(explain in detail in **Part VI**)*: | | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | | |
| 3 | Subtract line 2 from line 1d. | 3 | | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 | Multiply line 5 by 0.035. | 6 | | |
| 7 | Recoveries of prior-year distributions | 7 | | |
| 8 | **Minimum Asset Amount** (add line 7 to line 6) | 8 | | |

| **Section C - Distributable Amount** | | | Current Year |
|---|---|---|---|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 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).

Client Copy

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

| Section D - Distributions | | | Current Year |
|---|---|---|---|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 | |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 | |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 | |
| 4 | Amounts paid to acquire exempt-use assets | 4 | |
| 5 | Qualified set-aside amounts (prior IRS approval required) - *provide details in* ***Part VI*** | 5 | |
| 6 | Other distributions (*describe in* ***Part VI***). See instructions. | 6 | |
| 7 | **Total annual distributions.** Add lines 1 through 6. | 7 | |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions. | 8 | |
| 9 | Distributable amount for 2021 from Section C, line 6 | 9 | |
| 10 | Line 8 amount divided by line 9 amount | 10 | |

| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2021 | (iii) Distributable Amount for 2021 |
|---|---|---|---|---|
| 1 | Distributable amount for 2021 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* ***Part VI***). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2021 | | | |
| a | From 2016 . . . . . | | | |
| b | From 2017 . . . . . | | | |
| c | From 2018 . . . . . | | | |
| d | From 2019 . . . . . | | | |
| e | From 2020 . . . . . | | | |
| f | **Total** of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2021 distributable amount | | | |
| i | Carryover from 2016 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2021 from Section D, line 7: $ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2021 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions. | | | |
| 7 | **Excess distributions carryover to 2022.** Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2017 . . . . | | | |
| b | Excess from 2018 . . . . | | | |
| c | Excess from 2019 . . . . | | | |
| d | Excess from 2020 . . . . | | | |
| e | Excess from 2021 . . . . | | | |

Client Copy

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

Client Copy

**SCHEDULE D (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

**Name of the organization**

HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

**Employer identification number**

59-2999283

## 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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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 in (a) | 2c |
| d | Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ► $

Client Copy

**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 programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

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

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

**Part V Endowment Funds.**

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | | | | | |
| 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:

| | | Yes | No |
|---|---|---|---|
| (i) Unrelated organizations | 3a(i) | | |
| (ii) Related organizations | 3a(ii) | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | 105,307 | | 105,307 |
| b Buildings | | 344,038 | 73,030 | 271,008 |
| c Leasehold improvements | | 5,428 | 432 | 4,996 |
| d Equipment | | | | |
| e Other | | | | |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶ | | | | 381,311 |

Client Copy

**Part VII** **Investments - Other Securities.**

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

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

**Part VIII** **Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX** **Other Assets.**

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

| (a) Description | (b) Book value |
|---|---|
| (1) Security Deposit | 200 |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶ | 200 |

**Part X** **Other Liabilities.**

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

| 1. (a) Description of liability | (b) Book value |
|---|---|
| (1) Federal income taxes | |
| (2) Credit Card Payable | 3,256 |
| (3) Payroll Liabilities | 1,903 |
| (4) Direst Deposit Payable | 155 |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| **Total.** *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶ | 5,314 |

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. ☐

Client Copy

## Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| a | Net unrealized gains (losses) on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIII.) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | |
| 3 | Subtract line **2e** from line **1** | | | 3 | |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIII.) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)* | | | 5 | |

## Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

## Part XIII Supplemental Information.

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

Client Copy

**SCHEDULE O (Form 990)**

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 the latest information.

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization
HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

Employer identification number
59-2999283

**01. Amended return information**

ORIGINAL RETURN INCORRECTLY REPORTED THE TAX-EXEMPT ENTITY EXPENSES AND BANK ACCOUNT BALANCES. AMENDED RETURN CORRECTLY REPORTS ADVERTISING EXPENSES DURING THE TAX YEAR AND BANK ACCOUNT BALANCES AS OF DECEMBER 31, 2021.

**02. Form 990 governing body review (Part VI, line 11)**

The Form 990 was or will be presented to the Board of Directors for their review. The Board of Directors is given an opportunity to review the return and schedules. The return is approved for filing after all questions are resolved.

**03. Conflict of interest policy compliance (Part VI, line 12c)**

OPEN DISCUSSION BY BOARD OF DIRECTORS AS ITEMS ARISE.

**04. Governing documents, etc, available to public (Part VI, line 19)**

No documents available to the public.

**05. List of other fees for services expenses (Part IX, line 11g)**

See Overflow Statement attached.

**06. List of other expenses (Part IX, line 24e)**

See Overflow Statement attached.

Client Copy

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

# Depreciation and Amortization

**(Including Information on Listed Property)**

► Attach to your tax return.

► Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

**2021**

Attachment Sequence No. **179**

| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|---|---|---|
| HUMANE SOCIETY/SPCA OF SUMTER CO | FORM 990 - 1 | 59-2999283 |

## 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 | 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 | 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 2020 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 2022. 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 | 7,375 |

## 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 2021 | 17 | |
| 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 2021 Tax Year Using the General Depreciation System

| | (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only-see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---|---|---|---|---|---|---|---|
| 19a | 3-year property | | | | | | |
| b | 5-year property | | | | | | |
| c | 7-year property | | | | | | |
| d | 10-year property | | | | | | |
| e | 15-year property Statement #567 | | | | | | 2,091 |
| f | 20-year property | | | | | | |
| g | 25-year property | | | 25 yrs. | | S/L | |
| h | Residential rental property | | | 27.5 yrs. | MM | S/L | |
| | | | | 27.5 yrs. | MM | S/L | |
| i | Nonresidential real property | | | 39 yrs. | MM | S/L | |
| | | | | | MM | S/L | |

### Section C - Assets Placed in Service During 2021 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 | |

## Part IV Summary (See instructions.)

| | | | |
|---|---|---|---|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 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 | 9,466 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

Client Copy

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

# Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

**Electronic filing *(e-file)*.** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Type or print**

File by the due date for filing your return. See instructions.

| Name of exempt organization or other filer, see instructions. | Taxpayer identification number (TIN) |
|---|---|
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | 59-2999283 |
| Number, street, and room or suite no. If a P.O. box, see instructions. | |
| PO BOX 67 | |
| City, town or post office, state, and ZIP code. For a foreign address, see instructions. | |
| LAKE PANASOFFKEE FL 33538 | |

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 0 1

| Application Is For | Return Code | Application Is For | Return Code |
|---|---|---|---|
| Form 990 or Form 990-EZ | 01 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 (other than individual) | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |
| Form 990-T (corporation) | 07 | | |

- The books are in the care of ► HOPE WILSON, 5104 CR 125 WILDWOOD FL 34785

Telephone No.► 352-793-9117 FAX No.►

- If the organization does not have an office or place of business in the United States, check this box . . . . . ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ► ☐. If it is for part of the group, check this box . . . . ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11-15, 20 22, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year 20 21 or
► ☐ tax year beginning _____, 20 ____, and ending _____, 20 ____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

| | | | |
|---|---|---|---|
| **3a** | If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | **3a** | $ |
| **b** | If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | **3b** | $ |
| **c** | **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | **3c** | $ |

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

EEA

Form **8868** (Rev. 1-2022)

Client Copy

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

# IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning , 2021, and ending , 20

► **Do not send to the IRS. Keep for your records.**

► **Go to *www.irs.gov/Form8879TE* for the latest information.**

OMB No. 1545-0047

**2021**

Name of filer

HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

EIN or SSN

59-2999283

Name and title of officer or person subject to tax

HOPE WILSON, VICE CHAIRMAN

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1a | **Form 990** check here . . . . ► | ☒ | b | **Total revenue,** if any (Form 990, Part VIII, column (A), line 12) . . . . . | 1b | 914,117 |
| 2a | **Form 990-EZ** check here . . ► | ☐ | b | **Total revenue,** if any (Form 990-EZ, line 9) . . . . . | 2b | |
| 3a | **Form 1120-POL** check here. ► | ☐ | b | **Total tax** (Form 1120-POL, line 22) . . . . . | 3b | |
| 4a | **Form 990-PF check here** . . ► | ☐ | b | **Tax based on investment income** (Form 990-PF, Part V, line 5) . . . . . | 4b | |
| 5a | **Form 8868 check here** . . . ► | ☐ | b | **Balance due** (Form 8868, line 3c) . . . . . | 5b | |
| 6a | **Form 990-T check here.** . . ► | ☐ | b | **Total tax** (Form 990-T, Part III, line 4) . . . . . | 6b | |
| 7a | **Form 4720 check here** . . . ► | ☐ | b | **Total tax** (Form 4720, Part III, line 1) . . . . . | 7b | |
| 8a | **Form 5227 check here** . . . ► | ☐ | b | **FMV of assets at end of tax year** (Form 5227, Item D) . . . . . | 8b | |
| 9a | **Form 5330** check here . . . ► | ☐ | b | **Tax due** (Form 5330, Part II, line 19) . . . . . | 9b | |
| 10a | **Form 8038-CP** check here. . ► | ☐ | b | **Amount of credit payment requested** (Form 8038-CP, Part III, line 22) . | 10b | |

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize Rosen Weissman Gerardo Cobe (ERO firm name) to enter my PIN 99283 (Enter five numbers, but do not enter all zeros) as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► Date► 10-11-2023

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. XXXXXX 15847 (Don't enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature► _____ Date► 10-17-2023

**ERO Must Retain This Form - See Instructions**
**Don't Submit This Form to the IRS Unless Requested To Do So**

**For Privacy Act and Paperwork Reduction Act Notice, see the instructions.**

EEA

Form **8879-TE** (2021)

Client Copy

| Federal Supporting Statements | 2021 PG01 |
|---|---|
| Name(s) as shown on return | Tax ID Number |
| HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC | 59-2999283 |

FORM 4562 - LINE 19E

Statement #567

| BASIS | RP | CV | METHOD | DEDUCTION |
|---|---|---|---|---|
| 23,182 | 15 | HY | SL | 773 |
| 11,106 | 15 | HY | SL | 370 |
| 28,443 | 15 | HY | SL | 948 |
| **TOTAL** | | | | **2,091** |

Client Copy

| 990 | Overflow Statement (This page is not filed with the return. It is for your records only.) | 2021 Page 1 |
|---|---|---|

Name(s) as shown on return: HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

FEIN: 59-2999283

## PART IX, LINE 11G - OTHER FEES FOR SERVICES

| Description | Amount |
|---|---|
| LICENSES & PERMITS | $ 548 |
| SPAY/NEUTER | 46,139 |
| VET FEES | 121,078 |
| ANIMAL SUPPLIES & FOOD | 14,849 |
| MEDICAL/VET SUPPLIES | 33,744 |
| ADOPTION EXPENSE | 1,412 |
| CONTRACT & DAY LABOR | 3,000 |
| VEHICLE EXPENSE | 2,727 |
| STAFF EXPENSE | 3,377 |
| **Total:** | **$ 226,874** |

## PART IX, LINE 24E - ALL OTHER EXPENSES

| Description | Amount |
|---|---|
| POSTAGE/SHIPPING | $ 3,472 |
| TELEPHONE | 13,629 |
| MEMBERSHIPS | 633 |
| FACILITY MAINTENANCE | 28,773 |
| COMPUTER SOFTWARE MAINTENANCE | 987 |
| SOCIAL MEDIA MANAGEMENT | 16,962 |
| **Total:** | **$ 64,456** |

Client Copy

* Item is included in UBIA for Section 199A calculations. See "UBIA" in lower right corner.

# Depreciation Detail Listing

Program Services

(This page is not filed with the return. It is for your records only.)

**2021**



Name(s) as shown on return

HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

**Social security number/EIN**

59-2999283

| No. | Description | Date | Cost | Basis Adjustment | Business percentage | Section 179 | Bonus depreciation | Depreciable Basis | Life | Method | Rate | Prior Depreciation | Current Depreciation | Accumulated Depreciation | AMT Current |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Buildings | 05011995 | 280,756 | | 100.00 | | | 280,756 | 39 | SL MM | 2.564 | 55,706 | 7,199 | 62,905 | 7,199 |
| 1 | LAND | 05011995 | 105,307 | | 100.00 | | | | 0 | NDA | | | | | |
| 2 | Leasehold Improvement | 06282019 | 5,428 | | 100.00 | | | 5,428 | 39 | SL MM | 2.564 | 293 | 139 | 432 | 139 |
| 3 | Quarantine Building | 03162020 | 550 | | 100.00 | | | 550 | 15 | SL HY | 6.667 | 18 | 37 | 55 | 37 |
| 4 | Quarentine Building | 03022021 | 23,182 | | 100.00 | | | 23,182 | 15 | SL HY | 3.333 | | 773 | 773 | 773 |
| 5 | Quarentine Building | 03182021 | 11,106 | | 100.00 | | | 11,106 | 15 | SL HY | 3.333 | | 370 | 370 | 370 |
| 6 | Quarentine Building | 03192021 | 28,443 | | 100.00 | | | 28,443 | 15 | SL HY | 3.333 | | 948 | 948 | 948 |
| | Totals | | 454,772 | | | | | 349,465 | | | | 56,017 | 9,466 | 65,483 | 9,466 |

Land Amount 105,307
Net Depreciable Cost 349,465

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 9,466

ST ADJ:

Client Copy

# Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2021

Name(s) as shown on return

HUMANE SOCIETY/SPCA OF SUMTER COUNTY INC

Tax ID Number

59-2999283

| Form | Multi-Form | Description | Date | Basis | Method | Life | Deduction |
|---|---|---|---|---|---|---|---|
| PRG | 1 | Buildings | 05-01-1995 | 280,756 | SL | 39 | 7,199 |
| PRG | 1 | Leasehold Improvements | 06-28-2019 | 5,428 | SL | 39 | 139 |
| PRG | 1 | Quarantine Building | 03-16-2020 | 550 | SL | 15 | 37 |
| PRG | 1 | Quarentine Building | 03-02-2021 | 23,182 | SL | 15 | 1,545 |
| PRG | 1 | Quarentine Building | 03-18-2021 | 11,106 | SL | 15 | 740 |
| PRG | 1 | Quarentine Building | 03-19-2021 | 28,443 | SL | 15 | 1,896 |
| | | TOTAL | | | | | 11,556 |

Client Copy