

Form **990-EZ**

**Short Form**  
**Return of Organization Exempt From Income Tax**  
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
 (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2008**

Department of the Treasury  
 Internal Revenue Service

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,000,000 at the end of the year may use this form.  
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A** For the 2008 calendar year, or tax year beginning 7/01, 2008, and ending 6/30, 2009

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Formation  
 Amended return  
 Application pending

**C** Please use IRS label or print or type. See Specific Instructions.  
 SPAY AND NEUTER SOLUTIONS  
 PO BOX 762  
 CORTARO, AZ 85652

**D** Employer identification number  
 20-0065631

**E** Telephone number  
 520-579-2691

**F** Group Exemption Number

**G** Accounting method:  Cash  Accrual  
 Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-E, or 990-PF).

**I** Website: ▶ WWW.SPAYANDNEUTERSOLUTIONS.ORG

**J** Organization type (check only one) —  501(c) ( 3 ) (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 71,376.

<b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I.)			
<b>R E V E N U E</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	70,573.
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch.)	<b>5c</b>	
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>6b</b>	
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>		
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	803.	
<b>b</b> Less: cost of goods sold	<b>7b</b>	547.	
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	256.	
<b>8</b> Other revenue (describe ▶ _____)	<b>8</b>		
<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	<b>9</b>	70,829.	
<b>E X P E N S E S</b>	<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	945.
	<b>16</b> Other expenses (describe ▶ <u>SEE STATEMENT 1</u> )	<b>16</b>	52,004.
<b>17 Total expenses</b> (add lines 10 through 16)	<b>17</b>	52,949.	
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	17,880.	
<b>A S S E T S</b>	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	7,501.
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	25,381.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	6,526.	22,298.
<b>23</b> Land and buildings		
<b>24</b> Other assets (describe ▶ <u>SEE STATEMENT 2</u> )	975.	3,083.
<b>25 Total assets</b>	7,501.	25,381.
<b>26 Total liabilities</b> (describe ▶ _____)	0.	0.
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	7,501.	25,381.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 990.

Form 990-EZ (2008)



**Part V Other Information** (Note the statement requirement in General Instruction V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. <span style="float:right">▶ 37a</span> 0.		
37b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	If 'Yes,' complete Schedule I, Part II and enter the total amount involved. <span style="float:right">38b</span> N/A		
39	501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9.		N/A
39b	b Gross receipts, included on line 9, for public use of club facilities.		N/A
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
40b	b 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule I, Part I.		X
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <span style="float:right">▶</span> 0.		
40d	d Enter amount of tax on line 40c reimbursed by the organization. <span style="float:right">▶</span> 0.		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.		X
41	List the states with which a copy of this return is filed ▶ AZ		

42a The books are in care of ▶ KATALIN POWERS Telephone no. ▶ 520-579-2691  
 Located at ▶ 8105 W WANDERING SPRINGS WAY, TUCSON, AZ ZIP + 4 ▶ 85743

		Yes	No
42b	b 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)? If 'Yes,' enter the name of the foreign country: ▶ _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: ▶ _____		X

43 Section 1947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43 N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X

Form 990-EZ (2008) SPAY AND NELLER SOLUTIONS

20-0065631

Page 4

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. **SEE STATEMENT 5**

	Yes	No
<b>46</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		X
<b>48</b> Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule F		X
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?		X
<b>49b</b> If 'Yes,' was the related organization(s) a section 527 organization?		

**50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

**51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors receiving over \$100,000		

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

**Sign Here**

Signature of officer: KATALIN POWERS Date: PRESIDENT

Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: NON-PAID PREPARER Date: \_\_\_\_\_

Firm's name (or yours if self employed), address, and ZIP + 4: \_\_\_\_\_

Check if self employed:  Preparer's Identifying Number (See instructions): \_\_\_\_\_

CIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

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

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

OMB No. 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization: SPAY AND NEUTER SOLUTIONS Employer identification number: 20-0065631

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: (Please check only one organization.)

- 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).
3 A hospital or 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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
9 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...
10 An organization organized and operated exclusively to test for public safety.
11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

Table with columns for Yes/No and rows for 11g(i), 11g(ii), 11g(iii) regarding support from disqualified persons.

h Provide the following information about the organizations the organization supports.

Table with columns: (i) Name of Supported Organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization in col (i) listed in your governing document?, (v) Did you notify the organization in col (i) of your support?, (vi) Is the organization in col (i) organized in the U.S., (vii) Amount of Support.

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

Schedule A (Form 990 or 990-F7) 2008

Part I 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.)

Section A. Public Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 1 Gifts, grants, contributions and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished to the organization by a governmental unit without charge; 4 Total, Add lines 1-3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2004, (b) 2005, (c) 2006, (d) 2007, (e) 2008, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (See instructions); 13 First five 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f; 16a 33-1/3 support test - 2008; 16b 33-1/3 support test - 2007; 17a 10%-facts-and-circumstances test - 2008; 17b 10%-facts-and-circumstances test - 2007; 18 Private foundation.

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include "unusual grants.")	35,472.	33,781.	40,845.	44,626.	71,376.	226,100.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						0.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0.
<b>6 Total.</b> Add lines 1-5	35,472.	33,781.	40,845.	44,626.	71,376.	226,100.
<b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons	11,950.	0.	0.	0.	0.	11,950.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000.	0.	0.	0.	0.	13,000.	13,000.
<b>c</b> Add lines 7a and 7b	11,950.	0.	0.	0.	13,000.	24,950.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						201,150.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	35,472.	33,781.	40,845.	44,626.	71,376.	226,100.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
<b>c</b> Add lines 10a and 10b	0.	0.	0.	0.	0.	0.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
<b>13 Total support.</b> (add lines 9, 10c, 11, and 12.)						226,100.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	89.0 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	86.9 %

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

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.0 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.0 %
<b>19a 33-1/3 support tests — 2008.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization. <input checked="" type="checkbox"/>		
<b>b 33-1/3 support tests — 2007.</b> If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. <input type="checkbox"/>		





**Schedule B**  
**(Form 990, 990-EZ,**  
**or 990-PF)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ **Attach to Form 990, 990-EZ and 990-PF**  
▶ **See separate instructions.**

OMB No. 1545-0047

**2008**

Name of the organization

SPAY AND NEUTER SOLUTIONS

Employer identification number

20-0065631

**Organization type** (check one):

**Filers of:**

Form 990 or 990-EZ

Form 990-PF

**Section:**

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

**General Rule –**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules –**

- For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc. purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc. purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc. contributions of \$5,000 or more during the year.) ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

**BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.**

**Schedule B (Form 990, 990-EZ, or 990-PF) (2008)**

Schedule B (Form 990, 990-F, or 990-E) 2008

Page 1 of 1 of Part I

Name of organization

Employer identification number

SPAY AND NEUTER SOLUTIONS

20-0065631

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	ROBERT J GREENBERG ----- 1433 N ESTATE DR ----- TUCSON, AZ 85710	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
2	RED ACRE FOUNDATION ----- PO BOX 278 ----- STOW, MA 01775	\$ 8,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)
	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/>  (Complete Part II if there is a noncash contribution.)



Schedule B (Form 990, 990-EZ, or 990-PF) 2008

Page 1 of 1 of Part III

Name of organization

Employer identification number

SPAY AND NEUTER SOLUTIONS

20-0065631

**Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once - see instructions.) ..... \$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**2008**

**FEDERAL STATEMENTS**

**PAGE 1**

**CLIENT EJN-SNS**

**SPAY AND NEUTER SOLUTIONS**

**20-0065631**

8/05/09

09:44AM

**STATEMENT 1  
FORM 990-EZ, PART I, LINE 16  
OTHER EXPENSES**

BANK FEES.....	\$	125.
DEPRECIATION.....		466.
FUND RAISING.....		623.
INFORMATION TECHNOLOGY.....		81.
INSURANCE.....		219.
LICENSES.....		150.
OFFICE EXPENSES.....		173.
OTHER.....		105.
VETERINARIANS.....		50,062.
<b>TOTAL</b>	<b>\$</b>	<b>52,004.</b>

**STATEMENT 2  
FORM 990-EZ, PART II, LINE 24  
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT.....	\$ 975.	\$ 1,662.
PREPAID EXPENSES AND DEFERRED CHARGES.....	0.	1,421.
<b>TOTAL</b>	<b>\$ 975.</b>	<b>\$ 3,083.</b>

**STATEMENT 3  
FORM 990-EZ, PART III  
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

PROMOTE ANIMAL WELFARE THROUGH FINANCIAL ASSISTANCE FOR PET SPAYING/NEUTERING AND EDUCATING THE PUBLIC ON THE BENEFITS OF SPAYING & NEUTERING IN PREVENTING THE BIRTH OF UNWANTED ANIMALS.

**STATEMENT 4  
FORM 990-EZ, PART III, LINE 28  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

SPAY AND NEUTER SOLUTIONS PROVIDED PARTIAL OR FULL FINANCIAL ASSISTANCE TO QUALIFIED PET OWNERS FOR THEIR PETS AND WE EDUCATED PEOPLE ABOUT THE IMPORTANCE OF THESE PROCEDURES IN PREVENTING THE BIRTH OF UNWANTED ANIMALS. DURING OUR SIXTH FISCAL YEAR, 1,020 ANIMALS WERE ALTERED. LOW COST SPAY AND NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAVE LIMITED INCOME BUT WERE ABLE TO PAY FOR PART OF THE COST OF THE OPERATION. FREE SPAY NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAD NO INCOME AND WERE UNABLE TO PAY FOR ANY PORTION OF THE PROCEDURES. DURING THE PAST SIX YEARS, WE FINANCED THE SPAY AND NEUTER OPERATIONS FOR 4,531 ANIMALS. BY REDUCING THE NUMBER OF UNWANTED ANIMALS, WE HELPED LOCAL ANIMAL WELFARE ORGANIZATIONS, MANY OF WHICH ARE OVERWHELMED BY THE NUMBER OF HOMELESS AND ABUSED PETS. AT THE SAME TIME, WE HELPED OUR COMMUNITY TO SAVE TAXPAYER DOLLARS TRYING TO COPE WITH THE CONSEQUENCES OF SURPLUS PETS.

2008

FEDERAL STATEMENTS

PAGE 2

CLIENT EJN-SNS

SPAY AND NEUTER SOLUTIONS

20-0065631

8/05/09

09:44AM

**STATEMENT 5  
FORM 990-EZ, PART VI  
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS**

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR  
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?..... NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR  
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?..... NO

**2008 TAX RETURN****PREPARER REVIEW COPY****Client:** EJM-SNS**Prepared for:** SPAY AND NEUTER SOLUTIONS  
PO BOX 762  
CORTARO, AZ 85652  
520-579-2691**Prepared by:** MICHAEL C. FLOWERS  
FLOWERS, RIEGER & ASSOC., PLLC  
2919 E. BROADWAY #300  
TUCSON, AZ 85716  
(520) 327-8706**Date:** AUGUST 5, 2009**Comments:****Route to:** \_\_\_\_\_