

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning OCT 1, 2022, and ending SEP 30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer BEST FRIENDS ANIMAL SOCIETY	EIN or SSN 23-7147797
Name and title of officer or person subject to tax STEPHEN HOWELL CHIEF OPERATING OFFICER	

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 <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b <u>173,491,983.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) 2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) 3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) 4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c) 5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) 6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) 7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) 8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) 9b _____
10a Form 8038-CP check here <input type="checkbox"/>	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 2022 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 TANNER LLC to enter my PIN 47797

ERO firm name **Enter five numbers, but do not enter all zeros**

as my signature on the tax year 2022 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 2022 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 [Signature] Date **08/14/2024**

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. 87123787123

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 MARC A. METCALF Date 08/06/24

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2022)

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning OCT 1, 2022, and ending SEP 30, 2023

2022

Department of the Treasury Internal Revenue Service

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

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

Name of filer

BEST FRIENDS ANIMAL SOCIETY

EIN or SSN

23-7147797

Name and title of officer or person subject to tax

STEPHEN HOWELL CHIEF OPERATING OFFICER

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.

Table with 2 columns: Form type (1a-10a) and Total revenue/tax/amount (b). Includes checkboxes for each form type and corresponding input fields for amounts.

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) TANNER LLC, (EIN) [] and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

PIN: check one box only

[X] I authorize TANNER LLC to enter my PIN 47797. ERO firm name. Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 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 2022 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

[Handwritten Signature]

Date 08/14/2024

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.

87123787123

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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

MARC A. METCALF

Date

08/06/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2022)

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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.

2022

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **OCT 1, 2022** and ending **SEP 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BEST FRIENDS ANIMAL SOCIETY		D Employer identification number 23-7147797
	Doing business as		E Telephone number 435-644-2001
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	5001 ANGEL CANYON ROAD		G Gross receipts \$ 188,566,410.
	City or town, state or province, country, and ZIP or foreign postal code KANAB, UT 84741		
F Name and address of principal officer: JULIANNE CASTLE SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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.BESTFRIENDS.ORG

K Form of organization: Corporation Trust Association Other **L** Year of formation: 1984 **M** State of legal domicile: UT

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO BRING ABOUT A TIME WHEN THERE ARE NO MORE HOMELESS PETS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	1034
	6 Total number of volunteers (estimate if necessary)	6	12080
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-286,910.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	136,989,679.	168,997,308.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,451,180.	884,576.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,048,565.	3,909,922.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	998,754.	-299,823.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	141,488,178.	173,491,983.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	7,838,590.	13,647,737.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	68,207,587.	78,848,434.
	b Total fundraising expenses (Part IX, column (D), line 25)	423,834.	905,599.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,691,679.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	47,055,344.	54,737,828.
19 Revenue less expenses. Subtract line 18 from line 12	123,525,355.	148,139,598.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	17,962,823.	25,352,385.
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	178,197,428.	216,306,392.
		57,302,310.	64,300,826.
		120,895,118.	152,005,566.

Part II Signature Block

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

Sign Here	Signature of officer		Date		
	STEPHEN HOWELL, CHIEF OPERATING OFFICER				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	MARC A. METCALF	MARC A. METCALF	08/06/24		P00170461
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	TANNER LLC	20-2253063		801-532-7444	
	Firm's address				
	36 S STATE STREET, SUITE 600				
	SALT LAKE CITY, UT 84111				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO BRING ABOUT A TIME WHEN THERE ARE NO MORE HOMELESS PETS. WE DO THIS BY DEMONSTRATING AND PROMOTING EXEMPLARY ANIMAL CARE AND BUILDING COMMUNITY PROGRAMS AND PARTNERSHIPS.

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 [X] 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 [X] 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 \$ 33,258,364. including grants of \$ 335,823.) (Revenue \$ 1,054,248.) ANIMAL CARE ACTIVITIES (SANCTUARY) - SEE SCHEDULE O

4b (Code:) (Expenses \$ 74,980,761. including grants of \$ 13,299,441.) (Revenue \$ 570,139.) INITIATIVES, PROGRAM CITIES, EMERGENCY RESPONSE, NETWORK PARTNERS AND OTHER NATIONAL OUTREACH - SEE SCHEDULE O

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 108,239,125.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 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... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 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.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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 b Other officers or key employees of the organization 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? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
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. [X] Own website [] Another's website [X] 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
STEPHEN HOWELL, CHIEF OPERATING OFFICER - 435-644-2001
5001 ANGEL CANYON ROAD, KANAB, UT 84741

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) JULIANNE CASTLE CHIEF EXECUTIVE OFFICER	40.00			X			527,705.	0.	9,072.	
(2) STEPHEN HOWELL CFO AND COO	40.00			X			421,962.	0.	13,248.	
(3) SUSAN CITRO CHIEF EXPERIENCE OFFICER	40.00			X			281,501.	0.	18,136.	
(4) VALERIE DORIAN CHIEF DEVELOPMENT OFFICER	40.00			X			258,804.	0.	12,096.	
(5) KAREN GALLARDO SR. DIRECTOR - MAJOR & PLANNED GIVIN	40.00					X	260,012.	0.	9,144.	
(6) HOLLY SIZEMORE CHIEF MISSIONS OFFICER	40.00			X			222,946.	0.	9,144.	
(7) GREGORY CASTLE BOARD MEMBER / CEO EMERITUS	40.00	X					220,092.	0.	9,072.	
(8) JUDAH BATTISTA CHIEF SANCTUARY OFFICER	40.00			X			218,349.	0.	10,136.	
(9) ELISE TRAUB CHIEF EXTERNAL AFFAIRS OFFICER & CHI	40.00			X			215,061.	0.	8,648.	
(10) MARC PERALTA CHIEF PROGRAM OFFICER	40.00			X			210,699.	0.	11,136.	
(11) GRETA PALMER CHIEF BRAND & COMMUNICATIONS	40.00			X			210,913.	0.	9,072.	
(12) REBECCA HUSS GENERAL COUNSEL	40.00					X	201,538.	0.	9,051.	
(13) AMY STARNES CHIEF INNOVATION OFFICER	40.00			X			193,363.	0.	11,280.	
(14) ALFRED BATTISTA BOARD CHAIR INTERNAL CONSULTANT	40.00	X					187,987.	0.	9,072.	
(15) ERIKA ARNOLD DIRECTOR - PROCESS EXCELLENCE	40.00					X	187,585.	0.	7,200.	
(16) JOSE OCANO SR. DIRECTOR - TALENT & CULTURE	40.00					X	178,995.	0.	4,266.	
(17) TARA TIMPSON STAFF VETERINARIAN	40.00					X	182,000.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BERNADETTE MEJIA DIRECTOR OF PRINCIPAL GIFTS	40.00	X					172,867.	0.	9,072.	
(19) CYRUS MEJIA INTERNAL CONSULTANT	40.00	X					88,888.	0.	0.	
(20) ABIGAIL JONES BOARD VICE-CHAIR	1.00	X					0.	0.	0.	
(21) LYNN FLANDERS BOARD TREASURER	1.00	X					0.	0.	0.	
(22) MICARL HILL BOARD MEMBER	1.00	X					0.	0.	0.	
(23) OKE MUELLER BOARD MEMBER	1.00	X					0.	0.	0.	
(24) LONA WILLIAMS BOARD MEMBER	1.00	X					0.	0.	0.	
(25) DENISE CLARK BOARD MEMBER	1.00	X					0.	0.	0.	
(26) JOSEPH ANGELO BOARD MEMBER	1.00	X					0.	0.	0.	
1b Subtotal							4,441,267.	0.	168,845.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							4,441,267.	0.	168,845.	

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 125

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
SMITH-SCOTT PROPERTIES LTD 1933 WALLENBERG DR, FORT COLLINS, CO 80526	RENT	268,376.
CASANOVA PUBLICIDAD LLC 3337 SUSAN ST #200, COSTA MESA, CA 92626	ADVERTISING AND PROMOTION	248,744.
MICHAEL & CHRISTINE HOWARTH 4880 S ATLANTA RD SE, ATLANTA, GA 30339	RENT	145,471.

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 3

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	210,970.				
	b Membership dues	1b					
	c Fundraising events	1c	23,936.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	86,802.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	168,675,600.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 3,440,392.				
	h Total. Add lines 1a-1f			168,997,308.			
Program Service Revenue	2 a CLINIC REVENUE	Business Code					
		541900	492,726.	492,726.			
	b PROGRAM EVENTS	901101	391,850.	391,850.			
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			884,576.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		885,663.	885,663.			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		25,213.	25,213.			
	6 a Gross rents	6a	(i) Real				
			1,951,197.				
			b Less: rental expenses ...	6b	2,683,597.		
	c Rental income or (loss)	6c	-732,400.				
	d Net rental income or (loss)			-732,400.	-378,327.	-354,364.	291.
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			12,006,424.	(ii) Other	1,991,747.		
			b Less: cost or other basis and sales expenses	7b	10,677,718.	296,194.	
	c Gain or (loss)	7c	1,328,706.	1,695,553.			
	d Net gain or (loss)			3,024,259.	3,024,259.		
	8 a 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							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a		1,535,844.				
		b Less: cost of goods sold	10b	1,416,918.			
		c Net income or (loss) from sales of inventory			118,926.	72,332.	46,594.
Miscellaneous Revenue	11 a CAFETERIA	Business Code					
		722514	147,805.	147,805.			
	b ANGELS REST	812900	94,907.	94,907.			
	c MAGAZINE ADVERTISING	541800	45,726.	24,866.	20,860.		
	d All other revenue						
e Total. Add lines 11a-11d			288,438.				
12 Total revenue. See instructions			173,491,983.	4,781,294.	-286,910.	291.	

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 ...	13,600,692.	13,600,692.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	47,045.	47,045.		
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	3,984,722.	1,128,638.	1,853,115.	1,002,969.
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	58,934,379.	46,776,834.	2,746,735.	9,410,810.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,276,562.	1,914,624.	79,983.	281,955.
9 Other employee benefits	9,129,792.	7,351,779.	670,224.	1,107,789.
10 Payroll taxes	4,522,979.	3,445,726.	405,764.	671,489.
11 Fees for services (nonemployees):				
a Management				
b Legal	205,877.	77.	205,800.	
c Accounting				
d Lobbying	715,292.	715,292.		
e Professional fundraising services. See Part IV, line 17	905,599.			905,599.
f Investment management fees	560,863.		560,863.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	4,584,892.	3,074,275.	1,427,220.	83,397.
12 Advertising and promotion	5,717,882.	1,727,748.	9,963.	3,980,171.
13 Office expenses	1,011,434.	274,830.	723,253.	13,351.
14 Information technology	4,640,794.	3,403,334.	534,623.	702,837.
15 Royalties				
16 Occupancy	3,964,498.	3,747,449.	137,119.	79,930.
17 Travel	4,029,482.	3,218,901.	225,396.	585,185.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	2,008,292.	1,962,981.	8,841.	36,470.
20 Interest	1,181,354.	-4,381.	1,167,376.	18,359.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,371,236.	2,130,978.	216,783.	23,475.
23 Insurance	2,252,450.	992,624.	1,241,332.	18,494.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ANIMAL FOOD MEDICAL SUP	8,969,777.	8,969,777.		
b PRINTING	6,573,738.	1,515,754.	255,244.	4,802,740.
c POSTAGE AND SHIPPING	4,030,864.	1,083,925.	8,351.	2,938,588.
d MISCELLANEOUS	1,919,103.	1,160,223.	730,809.	28,071.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	148,139,598.	108,239,125.	13,208,794.	26,691,679.
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 <input checked="" type="checkbox"/> X if following SOP 98-2 (ASC 958-720)	2,663,099.	1,148,440.	0.	1,514,659.

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	2,228,141.	1	3,156,862.
	2 Savings and temporary cash investments	4,742,603.	2	
	3 Pledges and grants receivable, net	7,079,764.	3	22,598,337.
	4 Accounts receivable, net	217,117.	4	504,606.
	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	928,955.	8	1,026,385.
	9 Prepaid expenses and deferred charges	3,548,339.	9	4,095,420.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 119,963,533.		
	b Less: accumulated depreciation	10b 30,069,852.	69,552,935.	10c 89,893,681.
	11 Investments - publicly traded securities	83,726,800.	11	88,782,308.
	12 Investments - other securities. See Part IV, line 11	2,520,972.	12	2,645,529.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,651,802.	15	3,603,264.
16 Total assets. Add lines 1 through 15 (must equal line 33)	178,197,428.	16	216,306,392.	
Liabilities	17 Accounts payable and accrued expenses	13,426,094.	17	20,777,522.
	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	39,965,376.	23	37,385,776.
	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	3,910,840.	25	6,137,528.
	26 Total liabilities. Add lines 17 through 25	57,302,310.	26	64,300,826.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	84,425,535.	27	116,039,779.
	28 Net assets with donor restrictions	36,469,583.	28	35,965,787.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	120,895,118.	32	152,005,566.
33 Total liabilities and net assets/fund balances	178,197,428.	33	216,306,392.	

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	173,491,983.
2	Total expenses (must equal Part IX, column (A), line 25)	2	148,139,598.
3	Revenue less expenses. Subtract line 2 from line 1	3	25,352,385.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	120,895,118.
5	Net unrealized gains (losses) on investments	5	4,827,157.
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	930,906.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	152,005,566.

Part XII Financial Statements and Reporting

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

- 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
- 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
- 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.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____
- 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 _____

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

Form **990** (2022)

**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

2022

Open to Public
Inspection

Name of the organization <p align="center">BEST FRIENDS ANIMAL SOCIETY</p>	Employer identification number <p align="center">23-7147797</p>
---	--

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization 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 _____ []

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	95,305,864.	103,580,343.	120,675,384.	136,989,679.	168,997,308.	625,548,578.
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	95,305,864.	103,580,343.	120,675,384.	136,989,679.	168,997,308.	625,548,578.
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)						967,374.
6 Public support. Subtract line 5 from line 4.						624,581,204.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	95,305,864.	103,580,343.	120,675,384.	136,989,679.	168,997,308.	625,548,578.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,895,636.	168,709.	1,933,664.	3,020,436.	297,402.	8,315,847.
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.)	246,157.	259,345.	271,840.	321,719.	288,438.	1,387,499.
11 Total support. Add lines 7 through 10						635,251,924.
12 Gross receipts from related activities, etc. (see instructions)					12	7,428,655.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	98.32	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	97.92	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
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			<input type="checkbox"/>

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

Part VI

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

CAFETERIA

2018 AMOUNT: \$ 178,807.

2019 AMOUNT: \$ 83,652.

2020 AMOUNT: \$ 89,163.

2021 AMOUNT: \$ 101,402.

2022 AMOUNT: \$ 147,805.

ADVERTISING

2019 AMOUNT: \$ 123,430.

2020 AMOUNT: \$ 93,897.

2021 AMOUNT: \$ 116,958.

2022 AMOUNT: \$ 45,726.

ANGEL'S REST

2018 AMOUNT: \$ 67,350.

2019 AMOUNT: \$ 52,263.

2020 AMOUNT: \$ 88,780.

2021 AMOUNT: \$ 103,359.

2022 AMOUNT: \$ 94,907.

SCHEDULE A PART II SECTION B LINE 10

CAFETERIA & VENDING INCOME \$147,805

ADVERTISING \$45,726

ANGELS REST \$94,907

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

BEST FRIENDS ANIMAL SOCIETY

Employer identification number

23-7147797

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

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 an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 9,228,937.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 4,711,485.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 4,898,730.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

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

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

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

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

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

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

Name of organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
--	---

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

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	20,865.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	639,400.													
c Total lobbying expenditures (add lines 1a and 1b)	660,265.													
d Other exempt purpose expenditures	147,479,333.													
e Total exempt purpose expenditures (add lines 1c and 1d)	148,139,598.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	146,947.	335,764.	355,245.	660,265.	1,498,221.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	4,382.	3,697.	4,484.	20,865.	33,428.

Schedule C (Form 990) 2022

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

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

2022

Open to Public Inspection

Name of the organization BEST FRIENDS ANIMAL SOCIETY Employer identification number 23-7147797

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, 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: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register; 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.

Table with 2 columns: \$. Rows include: 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.; 1b 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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? 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	20,283,174.	22,813,729.	19,111,419.	18,792,869.	24,599,801.
b Contributions	81,141.	580,617.	1,241,709.	545,544.	1,683,381.
c Net investment earnings, gains, and losses	1,689,207.	-2,705,781.	2,780,234.	605,072.	287,031.
d Grants or scholarships					
e Other expenditures for facilities and programs					7,400,956.
f Administrative expenses	432,314.	405,391.	319,633.	832,066.	376,388.
g End of year balance	21,621,208.	20,283,174.	22,813,729.	19,111,419.	18,792,869.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
 - b Permanent endowment 42.0000 %
 - c Term endowment 58.0000 %
- 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 | X | |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 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		19,271,858.		19,271,858.
b Buildings		43,501,624.	16,035,614.	27,466,010.
c Leasehold improvements		3,776,479.	3,279,667.	496,812.
d Equipment		6,010,541.	4,525,320.	1,485,221.
e Other		47,403,031.	6,229,251.	41,173,780.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				89,893,681.

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. (Col. (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. (Col. (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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) CHARITABLE GIFT ANNUITIES PAYABLE	3,988,137.
(3) OTHER LIABILITIES	2,149,391.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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 ...

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions.

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.

PART X, LINE 2:

BEST FRIENDS HAS ANALYZED ALL TAX POSITIONS FOR APPLICABLE TAX

JURISDICTIONS FOR WHICH THE STATUTE OF LIMITATIONS REMAINED OPEN,

INCLUDING U.S. FEDERAL AND STATE JURISDICTIONS FOR THE YEARS ENDED

SEPTEMBER 30, 2023 AND SEPTEMBER 30, 2022 AND DETERMINED THERE WERE NO

MATERIAL UNRECOGNIZED TAX BENEFITS OR OBLIGATIONS. THE OPEN TAX YEARS

SUBJECT TO SELECTION FOR EXAMINATION ARE 2019 THROUGH 2022.

PART V, LINE 4

THE ORGANIZATION INTENDS TO USE THE INCOME GENERATED FROM THE PERMANENT

ENDOWMENT FOR VARIOUS PROGRAMS.

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities
 Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

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

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
--	---

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|---|--|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> In-person solicitations | |
- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? **Yes** **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
NEWPORT CREATIVE COMMUNICATIONS INC - 21	CONSULTING		X	0.	165,000.	-165,000.
PMX AGENCY LLC - ONE WORLD TRADE CENTER 63RD FLOOR, NEW	CONSULTING		X	0.	73,433.	-73,433.
GOODUNITED - 804 MEETING ST #101, CHARELSTON, SC 29403	CONSULTING		X	0.	26,655.	-26,655.
Total					265,088.	-265,088.

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO
 MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts				
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)				
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
	11	Net income summary. Subtract line 10 from line 3, column (d)				

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: NEWPORT CREATIVE COMMUNICATIONS INC

(I) ADDRESS OF FUNDRAISER: 21 RAILROAD AVE, DUXBURY, ME 02332

(I) NAME OF FUNDRAISER: PMX AGENCY LLC

(I) ADDRESS OF FUNDRAISER:

ONE WORLD TRADE CENTER 63RD FLOOR, NEW YORK, NY 10007

Part IV Supplemental Information (continued)

(I) NAME OF FUNDRAISER: GOODUNITED

(I) ADDRESS OF FUNDRAISER: 804 MEETING ST #101, CHARELSTON, SC 29403

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

Name of the organization

BEST FRIENDS ANIMAL SOCIETY

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the criteria used to award the grants or assistance?
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990 recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance
ACTION PROGRAMS FOR ANIMALS	27-0234541	501(C)(3)	20,000.	0.		
ADAMS COUNTY SPCA	23-2044352	501(C)(3)	43,000.	0.		
ADOPT A PIT RESCUE	46-3038997	501(C)(3)	10,750.	0.		
ADOPT ME RESCUE	45-5568929	501(C)(3)	10,000.	0.		
AGGIELAND HUMANE SOCIETY	74-2150288	501(C)(3)	29,425.	0.		
ALL KIND ANIMAL INITIATIVE	86-3226661	501(C)(3)	14,825.	0.		

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

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

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
ANGEL CITY PIT BULLS	27-2348995	501(C)(3)	84,575.	0.		
ANIMAL ADOPTION CENTER	52-1720581	501(C)(3)	6,100.	0.		
ANIMAL ASSISTANCE LEAGUE OF SLIDELL	72-0972176	501(C)(3)	15,975.	0.		
ANIMAL CARE CENTERS OF NYC	13-3788986	501(C)(3)	35,000.	0.		
ANIMAL CARE LEAGUE	23-7367847	501(C)(3)	30,275.	0.		
ANIMAL CARE OF DAVIS COUNTY	87-6000297	501(C)(3)	10,545.	0.		
ANIMAL CARE SANCTUARY	22-1837635	501(C)(3)	50,700.	0.		
ANIMAL HUMANE ASSOCIATION OF NEW MEXICO	85-0207652	501(C)(3)	49,600.	0.		
ANIMAL MISSION	57-0921521	501(C)(3)	22,825.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
ANIMAL PROTECTION LEAGUE INC	35-2204674	501(C)(3)	16,525.	0.		
ANIMAL PROTECTION SOCIETY OF DURHAM INC	56-1047100	501(C)(3)	16,950.	0.		
ANIMAL PROTECTIVE LEAGUE OF SPRINGFIELD &	23-7095476	501(C)(3)	37,750.	0.		
ANIMAL RESCUE LEAGUE OF BERKS COUNTY	23-1417505	501(C)(3)	5,425.	0.		
ANIMAL RESCUE LEAGUE OF IOWA	42-0680427	501(C)(3)	8,525.	0.		
ANIMAL SHELTER ALLIANCE OF RHEA COUNTY	47-3122393	501(C)(3)	61,725.	0.		
ANIMAL WELFARE ASSOCIATION INC	22-1752792	501(C)(3)	17,650.	0.		
ANIMAL WELFARE LEAGUE OF CHARLOTTE COUNTY INC	59-1146309	501(C)(3)	20,538.	0.		
ANIMALS IN NEED RESCUE NETWORK INC	46-5765146	501(C)(3)	5,250.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
ARDMORE ANIMAL CARE INC	73-1272540	501(C)(3)	24,225.	0.		
ARLINGTON ANIMAL SERVICES	75-6000450	GOVERNMENT	6,075.	0.		
ASSOCIATED HUMANE SOCIETIES INC	22-1487122	501(C)(3)	25,775.	0.		
ASSOCIATION OF SHELTER VETERINARIANS	73-1627937	501(C)(3)	25,000.	0.		
AUSTIN PETS ALIVE	74-2893360	501(C)(3)	328,800.	0.		
BADASS ANIMAL RESCUE	46-1354684	501(C)(3)	8,550.	0.		
BAKERSFIELD POLICE DEPT	95-6000672	501(C)(3)	8,000.	0.		
BAKERSFIELD SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SPCA)	95-2141790	501(C)(3)	9,000.	0.		
BARNWELL COUNTY ANIMAL SHELTER FOUNDATION	26-1472920	501(C)(3)	15,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
BARNWELL COUNTY GOVERNMENT	57-6000307	501(C)(3)	11,400.	0.		
BETTERTOGETHER FOREVER	20-1329182	501(C)(3)	11,250.	0.		
BIG PAWS OF THE OZARKS	46-4740246	501(C)(3)	44,300.	0.		
BOSSIER CITY ANIMAL SERVICES	72-6000179	GOVERNMENT	20,700.	0.		
BRANDON VETERINARY CLINIC	81-0950186	501(C)(3)	7,000.	0.		
BRO AND TRACY ANIMAL WELFARE	85-0467886	501(C)(3)	25,000.	0.		
BROOKLYN BRIDGE ANIMAL WELFARE COALITION	26-1482964	501(C)(3)	10,000.	0.		
BROTHER WOLF ANIMAL RESCUE	20-8787719	501(C)(3)	12,500.	0.		
CADDO PARISH ANIMAL SERVICES & MOSQUITO CONTROL	72-6000223	GOVERNMENT	27,675.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
CALIFORNIA LABRADORS RETRIEVERS AND MORE RESCUE	45-1589323	501(C)(3)	20,000.	0.		
CAMDEN COUNTY BOARD OF COMMISSIONERS	58-6000792	GOVERNMENT	25,000.	0.		
CANINE CELLMATES	46-0765041	501(C)(3)	25,000.	7,162.	BOOK VALUE	WASHER & DR
CAPITAL HUMANE SOCIETY	47-0376622	501(C)(3)	53,850.	0.		
CAROLINE COUNTY HUMANE SOCIETY	52-1528421	501(C)(3)	84,100.	0.		
CATNIP FOUNDATION	47-4528787	501(C)(3)	14,491.	0.		
CATS MEOW INC.	90-0934692	501(C)(3)	38,000.	0.		
CEDAR CITY POLICE DEPARTMENT		GOVERNMENT	5,233.	0.		
CENTRAL MISSOURI HUMANE SOCIETY	43-0666742	501(C)(3)	16,450.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
CHARITY HQ	87-1402056	501(C)(3)	20,000.	0.		
CHARLESTON ANIMAL SOCIETY	57-6021863	501(C)(3)	173,550.	0.		
CHARLIE'S ANGELS SAVING ANIMAL INC	86-1845689	501(C)(3)	44,000.	0.		
CHARLOTTESVILLE-ALBEMARLE SPCA	54-0595009	501(C)(3)	37,725.	0.		
CHEBOYGAN COUNTY HUMANE SOCIETY	38-2096214	501(C)(3)	11,550.	0.		
CHEMUNG COUNTY HUMANE SOCIETY & SPCA	16-0743999	501(C)(3)	18,200.	0.		
CITY OF ALEXANDRIA (ANIMAL SHELTER)	72-6000014	GOVERNMENT	35,000.	0.		
CITY OF BENTON	71-6000806	GOVERNMENT	12,750.	0.		
CITY OF BROWNSVILLE TEXAS	74-6000422	GOVERNMENT	65,175.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
CITY OF BRYANT	71-0388108	GOVERNMENT	12,550.	0.		
CITY OF CENTERTON ARKANSAS	71-0460462	GOVERNMENT	23,000.	0.		
CITY OF DALLAS ANIMAL SERVICES	75-6000508	GOVERNMENT	13,925.	0.		
CITY OF FRESNO ANIMAL CENTER	94-6000338	GOVERNMENT	5,600.	0.		
CITY OF GATESVILLE	74-6000958	GOVERNMENT	29,000.	0.		
CITY OF GILLETTE ANIMAL SHELTER	83-6000062	GOVERNMENT	11,800.	0.		
CITY OF HOLLISTER		GOVERNMENT	16,000.	0.		
CITY OF LEAGUE CITY ANIMAL SHELTER	74-1468969	GOVERNMENT	31,300.	0.		
CITY OF LOS ANGELES	95-6000735	GOVERNMENT	26,875.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
CITY OF MANTECA	94-6000366	GOVERNMENT	42,500.	0.		
CITY OF MEMPHIS-ANIMAL CONTROL DIV	62-6000361	GOVERNMENT	14,800.	0.		
CITY OF PINE BLUFF	71-6009954	GOVERNMENT	12,000.	0.		
CITY OF TULSA ANIMAL WELFARE	73-6005470	GOVERNMENT	12,800.	0.		
CITY OF VISALIA ANIMAL CARE CENTER	94-6000449	GOVERNMENT	8,225.	0.		
CITY OF WINNFIELD ANIMAL SHELTER	72-6001508	GOVERNMENT	9,250.	0.		
COLLETON COUNTY ANIMAL SERVICES	57-6000339	GOVERNMENT	61,850.	0.		
COLUSA COUNTY ANIMAL SHELTER	94-6000508	GOVERNMENT	18,400.	0.		
COMMUNITY ANIMAL MEDICINE PROJECT INC	20-8542566	501(C)(3)	30,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
COMMUNITY ANIMAL RESCUE EFFORT INC (CARE)	35-2155065	501(C)(3)	10,000.	0.		
COMMUNITY CAT SUPPORT NETWORK	92-0510347	501(C)(3)	12,650.	0.		
COMMUNITY CATS GLOBAL	85-3194486	501(C)(3)	6,800.	0.		
COMMUNITY CATS OF CENTRAL ARKANSAS	85-3194486	501(C)(3)	10,000.	0.		
COMPANION ANIMAL ALLIANCE	27-1204719	501(C)(3)	7,100.	0.		
CONTRA COSTA HUMANE SOCIETY	68-0281428	501(C)(3)	19,175.	0.		
CONWAY ANIMAL WELFARE SHELTER SUPPORT	83-3565477	501(C)(3)	12,500.	0.		
COUNTY OF CUMBERLAND	56-6000291	GOVERNMENT	8,300.	0.		
COUNTY OF PEORIA-APS	37-6001763	GOVERNMENT	51,775.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
COUNTY OF VENTURA ANIMAL SERVICES	77-0504872	GOVERNMENT	31,400.	0.		
CROWNTOWN ANIMAL HOUSE INC	88-1346446	501(C)(3)	7,500.	0.		
DARLINGTON COUNTY HUMANE SOCIETY	57-1050670	501(C)(3)	5,725.	0.		
DEMING ANIMAL GUARDIANS	01-0776195	501(C)(3)	24,125.	0.		
DISTRICT 5 ANIMAL ALLIANCE DETROIT	85-1605142	501(C)(3)	8,000.	0.		
DOG RESCUE R US	84-1980246	501(C)(3)	48,472.	0.		
DOGS ADOPTION NETWORK	92-3722009	501(C)(3)	9,300.	0.		
DOGS PLAYING FOR LIFE	46-5559418	501(C)(3)	21,265.	0.		
DOWNTOWN DOG RESCUE	46-1958507	501(C)(3)	18,750.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
ENGLISH SPRINGER AMERICA RESCUE	33-0872975	501(C)(3)	30,000.	0.		
ENID SPCA	73-1546461	501(C)(3)	15,800.	0.		
EQUINE FIRST HOME FUND		501(C)(3)	6,726.	0.		
FARMINGTON REGIONAL ANIMAL SHELTER	85-6000129	GOVERNMENT	6,175.	0.		
FIRST COAST NO MORE HOMELESS PETS	01-0709158	501(C)(3)	46,530.	0.		
FIX WEST TEXAS	84-4108520	501(C)(3)	120,012.	0.		
FIXNATION INC	83-0452460	501(C)(3)	42,500.	0.		
FLEET OF ANGELS	46-3895690	501(C)(3)	8,000.	0.		
FRANKLIN COUNTY ANIMAL SHELTER	56-6000299	GOVERNMENT	10,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
FRIENDS FOR ANIMALS OF METRO DETROIT	38-3171570	501(C)(3)	15,961.	0.		
FRIENDS OF BELL COUNTY ANIMAL SHELTER	61-1395205	GOVERNMENT	10,275.	0.		
FRIENDS OF INDIANAPOLIS ANIMAL CARE & CONTROL FOUNDATION INC.	32-0099654	GOVERNMENT	9,400.	0.		
FRIENDS OF LUCAS COUNTY DOGS	81-2628344	501(C)(3)	27,500.	0.		
FRIENDS OF MADERA ANIMAL SHELTER	77-0553194	501(C)(3)	10,774.	0.		
FRIENDS OF THE ALAMEDA ANIMAL SHELTER	27-0864431	501(C)(3)	10,000.	0.		
FRIENDS OF THE ANIMAL COMMUNITY	91-2164651	501(C)(3)	10,000.	0.		
FRIENDS OF THE HOLBROOK ANIMAL SHELTER	47-4525114	501(C)(3)	7,000.	0.		
FRONT STREET ANIMAL SHELTER	94-6000410	501(C)(3)	8,625.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
GOOD MEWS ANIMAL FOUNDATION	58-1790828	501(C)(3)	25,375.	0.		
GOOD SHEPHERD HUMANE SOCIETY	71-0458910	501(C)(3)	23,775.	0.		
GREENSBURG DECATUR COUNTY ANIMAL SHELTER	35-6000138	GOVERNMENT	16,850.	0.		
GULF COAST HUMANE SOCIETY TX	74-1266245	501(C)(3)	28,394.	0.		
HEARTS & BONES ANIMAL RESCUE	82-0605962	501(C)(3)	23,075.	0.		
HEARTS ALIVE VILLAGE	46-3622732	501(C)(3)	30,825.	0.		
HEAVEN ON EARTH SOCIETY FOR ANIMALS DO NOT PAY (INACTIVE)	77-0538189	501(C)(3)	102,675.	0.		
HELEN SANDERS CAT PROTECTION	27-1400697	501(C)(3)	10,100.	0.		
HELPING ANIMALS LOST AND ORPHANED - HALO	81-1896408	501(C)(3)	10,996.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
HELPING HANDS HUMANE SOCIETY	48-0597124	501(C)(3)	46,400.	0.		
HIGH DESERT ANIMAL COALITION	82-1256369	501(C)(3)	10,000.	0.		
HILLSBOROUGH COUNTY PET RESOURCE CENTER	59-6000661	501(C)(3)	35,325.	0.		
HOMEWARD TRAILS ANIMAL RESCUE INC	32-0086330	501(C)(3)	32,500.	0.		
HORRY COUNTY ANIMAL CARE CENTER	57-6000365	501(C)(3)	180,950.	0.		
HOT SPRINGS ANIMAL SERVICES	71-6005556	GOVERNMENT	7,500.	0.		
HOUSTON PETS ALIVE!	46-5455638	501(C)(3)	105,750.	0.		
HUMANE ANIMAL RESCUE	25-0325750	501(C)(3)	6,100.	0.		
HUMANE ANIMAL WELFARE SOCIETY OF WAUKESHA COUNTY	39-6108644	501(C)(3)	17,900.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
HUMANE FORT WAYNE	35-6042135	501(C)(3)	59,925.	0.		
HUMANE SOCIETY FOR ANIMALS	71-0462466	501(C)(3)	46,350.	0.		
HUMANE SOCIETY FOR GREATER SAVANNAH	58-0619035	501(C)(3)	62,050.	0.		
HUMANE SOCIETY OF ELKHART COUNTY	35-0996134	501(C)(3)	31,450.	0.		
HUMANE SOCIETY OF GREATER DAYTON	31-0537073	501(C)(3)	124,425.	0.		
HUMANE SOCIETY OF HALL COUNTY	58-0678817	501(C)(3)	544,700.	0.		
HUMANE SOCIETY OF INDIANAPOLIS	35-0876385	501(C)(3)	24,175.	0.		
HUMANE SOCIETY OF NEW BRAUNFELS AREA	23-7327299	501(C)(3)	52,348.	0.		
HUMANE SOCIETY OF NORTH TEXAS	75-1245911	501(C)(3)	10,300.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
HUMANE SOCIETY OF NORTHEAST GEORGIA	58-0678817	501(C)(3)	12,500.	0.		
HUMANE SOCIETY OF PINELLAS INC	59-0781650	501(C)(3)	11,925.	0.		
HUMANE SOCIETY OF SARASOTA COUNTY	59-6014943	501(C)(3)	22,000.	0.		
HUMANE SOCIETY OF SOUTHERN ARIZONA	86-0112798	501(C)(3)	138,500.	0.		
HUMANE SOCIETY OF THE OZARKS	71-0401481	501(C)(3)	27,775.	0.		
HUMANE SOCIETY OF WASHINGTON COUNTY	52-0542025	501(C)(3)	54,000.	0.		
HUMANE SOCIETY OF WEST MICHIGAN	38-1360926	501(C)(3)	10,000.	0.		
I STAND WITH MY PACK	81-4291281	501(C)(3)	11,250.	0.		
I'M YOUR HUCKLEBERRY RESCUE INC	20-1950268	501(C)(3)	7,500.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
IT TAKES A VILLAGE ANIMAL RESCUE	86-2154869	501(C)(3)	30,425.	0.		
JACKSONVILLE ANIMAL SHELTER	71-6042693	GOVERNMENT	15,000.	0.		
JACKSONVILLE HUMANE SOCIETY	59-0624410	501(C)(3)	1,115,544.	0.		
JESSICA CAREY	43-7514337	501(C)(3)	10,000.	0.		
KANAWHA-CHARLESTON HUMANE ASSOCIATION	55-0435381	501(C)(3)	63,125.	0.		
KANSAS CITY PET PROJECT	45-3067615	501(C)(3)	9,700.	0.		
KAUAI HUMANE SOCIETY	99-0089250	501(C)(3)	15,925.	0.		
KERN COUNTY ANIMAL SERVICES	95-6000925	GOVERNMENT	175,700.	0.		
KINGS COUNTY ANIMAL SERVICES	94-6000814	GOVERNMENT	15,500.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
KITTEN CENTRAL OF PLACER COUNTY	45-4060879	501(C)(3)	22,500.	0.		
KITTEN RESCUE	95-4670174	501(C)(3)	85,575.	0.		
KITTY BUNGALOW CHARM SCHOOL	27-1297223	501(C)(3)	120,925.	0.		
LA LOVE & LEASHES	27-4239665	501(C)(3)	30,000.	0.		
LAFAYETTE ANIMAL AID	23-7414331	501(C)(3)	56,146.	0.		
LAFAYETTE ANIMAL SHELTER & CARE CENTER	72-1335255	GOVERNMENT	48,250.	0.		
LAMPASAS ANIMAL SHELTER	74-6001562	GOVERNMENT	94,850.	0.		
LEA COUNTY HUMANE SOCIETY	85-0247341	501(C)(3)	7,211.	0.		
LEHIGH COUNTY HUMANE SOCIETY	23-1365372	501(C)(3)	40,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
LIFELINE ANIMAL PROJECT INC	01-0599278	501(C)(3)	54,050.	0.		
LIFELINE OF GALVESTON COUNTY	85-2907875	501(C)(3)	25,125.	0.		
LITTLE ORPHAN ANGELS ANIMAL RESCUE INC	75-2916896	501(C)(3)	50,000.	0.		
LITTLE TRAVERSE BAY HUMANE SOCIETY	38-1384441	501(C)(3)	52,500.	0.		
LITTLE WANDERERS NYC	82-2451142	501(C)(3)	6,500.	0.		
LOS ANGELES COUNTY ANIMAL CARE FOUNDATION	95-3909782	501(C)(3)	10,000.	0.		
LOVEPAWS	83-3122611	501(C)(3)	10,000.	0.		
LOWELL ANIMAL SHELTER	71-0418125	GOVERNMENT	10,275.	0.		
LUCKY DOG ANIMAL RESCUE	30-0559037	501(C)(3)	5,350.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
LUMPKIN COUNTY ANIMAL SHELTER	58-6000857	GOVERNMENT	12,225.	0.		
LUV OF DOGZ FUND	45-4235171	501(C)(3)	25,000.	0.		
LYNCHBURG HUMANE SOCIETY	54-0570901	501(C)(3)	27,625.	0.		
M&M'S FUR-EVER FURBABIES	47-3636348	501(C)(3)	8,275.	0.		
MATCHDOG RESCUE	82-2627297	501(C)(3)	5,350.	0.		
METRO EAST HUMANE SOCIETY	37-1196065	501(C)(3)	28,375.	0.		
MEW CAT RESCUE	84-2279625	501(C)(3)	18,300.	0.		
MICHIGAN ANTI CRUELTY SOCIETY	38-1420301	501(C)(3)	22,150.	0.		
MIDLAND ANIMAL SERVICES	75-6000608	GOVERNMENT	16,475.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
MILWAUKEE AREA DOMESTIC ANIMAL CARE & CONTROL	39-1947192	GOVERNMENT	27,950.	0.		
MONTGOMERY COUNTY ANIMAL CARE & CONTROL	62-6000764	GOVERNMENT	11,150.	0.		
MONTGOMERY HUMANE SOCIETY	63-0351564	501(C)(3)	31,615.	0.		
MOUNTAIN HUMANE	82-0351171	501(C)(3)	56,898.	0.		
MSPCA	04-2103597	501(C)(3)	440,000.	0.		
NASHVILLE HUMANE ASSOCIATION	62-0672999	501(C)(3)	32,050.	0.		
NEBRASKA HUMANE SOCIETY	47-0378997	501(C)(3)	8,250.	0.		
NEEDY PAWS RESCUE	46-5424557	501(C)(3)	8,525.	0.		
NINE LIVES FOUNDATION	20-2150714	501(C)(3)	18,300.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
NORCAL BOXER RESCUE	77-0527257	501(C)(3)	45,000.	0.		
NORTH LITTLE ROCK ANIMAL SHELTER	71-6009176	GOVERNMENT	20,000.	0.		
NUZZLES & CO	87-0482464	501(C)(3)	53,725.	0.		
OKLAHOMA ALLIANCE FOR ANIMALS	84-1640954	501(C)(3)	27,440.	0.		
ONE OF A KIND PET RESCUE	20-4631002	501(C)(3)	6,050.	0.		
ONE TAIL AT A TIME	26-2125306	501(C)(3)	150,000.	0.		
OPERATION KINDNESS	75-1553350	501(C)(3)	611,347.	0.		
OZARK FREEDOM DRIVERS	88-2392930	501(C)(3)	40,625.	0.		
PACC911	20-5153613	501(C)(3)	7,500.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
PALM VALLEY ANIMAL SOCIETY	74-1819910	501(C)(3)	57,425.	0.		
PASADENA HUMANE SOCIETY & SPCA	95-1643344	501(C)(3)	25,050.	0.		
PAWMETTO LIFELINE	56-2146419	501(C)(3)	20,000.	0.		
PAWS 4 PURPOSE	84-3795818	501(C)(3)	15,200.	0.		
PAWS AND CLAWS PET SHELTER	71-0644363	501(C)(3)	25,725.	0.		
PAWS FOR LIFE K9 RESCUE	83-0757621	501(C)(3)	81,250.	0.		
PAWS HUMANE INC	58-2513501	501(C)(3)	6,875.	0.		
PAWS OF PERSEVERANCE	47-4401980	501(C)(3)	11,250.	0.		
PEACE LOVE AND PAWS	85-1255027	501(C)(3)	15,400.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
PEARL RIVER COUNTY SPCA INC	64-0798887	501(C)(3)	13,800.	0.		
PEARL'S ALOHA RESCUE TEAM AND ALOHA ANIMAL CONNECTION	92-1402844	501(C)(3)	8,798.	0.		
PEOPLE FOR PETS MAGIC VALLEY HUMANE SOCIETY	94-3080299	501(C)(3)	10,000.	0.		
PET PROJECT RESCUE	27-0158014	501(C)(3)	6,000.	0.		
PETHEALTH SERVICES (USA) INC	03-0509713	501(C)(3)	29,058.	0.		
PIMA ANIMAL CARE CENTER	86-6000543	501(C)(3)	10,725.	0.		
PINAL COUNTY ANIMAL CARE & CONTROL	86-6000556	GOVERNMENT	30,250.	0.		
PIT RIDGE RESCUE	84-4387316	501(C)(3)	31,138.	0.		
PLANNED PETHOOD OF GEORGIA	90-0516757	501(C)(3)	6,025.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
POLK COUNTY BULLY PROJECT	84-2316936	501(C)(3)	16,250.	0.		
PORTSMOUTH HUMANE SOCIETY	54-0560059	501(C)(3)	15,000.	0.		
POSH PETS RESCUE	20-3536270	501(C)(3)	6,000.	0.		
PRICELESS PUPPY RESCUE CORP DBA PRICELESS PETS	26-1167234	501(C)(3)	48,500.	0.		
PROVIDENCE ANIMAL CENTER	23-1440112	501(C)(3)	38,675.	0.		
RANCHO CORDOVA ANIMAL SERVICES	80-0058934	GOVERNMENT	10,000.	0.		
RANDOLPH COUNTY ANIMAL SERVICES	56-6001542	GOVERNMENT	171,000.	0.		
RENEGADE PAWS RESCUE	83-3915500	501(C)(3)	59,475.	0.		
REZDAWG RESCUE	46-1412023	501(C)(3)	73,675.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
REZ-SOLUTIONS AND ANIMAL SHELTER INC	87-1278981	501(C)(3)	15,000.	0.		
RICHMOND ANIMAL LEAGUE INC	51-0240493	501(C)(3)	34,525.	0.		
RIO GRANDE VALLEY HUMANE SOCIETY	74-2516749	501(C)(3)	127,250.	0.		
ROCKET DOG RESCUE	80-0000407	501(C)(3)	10,000.	0.		
ROCKINGHAM COUNTY ANIMAL SHELTER	56-6001527	GOVERNMENT	9,386.	0.		
RORY TO THE RESCUE	92-2118615	501(C)(3)	30,000.	0.		
RUFF HAVEN CRISIS SHELTERING	85-0838808	501(C)(3)	10,000.	0.		
SACRAMENTO CTY BRADSHAW ANIMAL SHELTER	94-6000529	GOVERNMENT	14,700.	0.		
SALT LAKE COUNTY ANIMAL SERVICES	87-6000316	GOVERNMENT	34,600.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
SAN DIEGO HUMANE SOCIETY	95-1661688	501(C)(3)	366,039.	0.		
SAND SPRINGS ANIMAL WELFARE	73-6005411	501(C)(3)	6,725.	0.		
SANTA CLARA COUNTY AEM ANIMAL CARE & CONTROL	94-6000533	GOVERNMENT	20,575.	0.		
SAVING DESTINY ANIMAL RESCUE	86-3462635	501(C)(3)	15,000.	0.		
SAVING GRACE ANIMALS FOR ADOPTION INC	92-0186555	501(C)(3)	25,000.	0.		
SAVING LIVY CAT RESCUE	85-1622393	501(C)(3)	14,775.	0.		
SAVING ONE LIFE	27-1173539	501(C)(3)	31,700.	0.		
SEATTLE HUMANE SOCIETY	91-0282060	501(C)(3)	7,550.	0.		
SELMA ANIMAL SHELTER	63-6001362	GOVERNMENT	11,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
SERENGETI FOUNDATION	54-1876544	501(C)(3)	10,000.	0.		
SHADOW CATS	75-3152265	501(C)(3)	45,000.	0.		
SHELTER ANIMALS COUNT	46-2215168	501(C)(3)	25,000.	0.		
SHELTER FROM THE STORM ANIMAL RESCUE	20-3627106	501(C)(3)	35,000.	0.		
SICSA PET ADOPTION CENTER	23-7367199	501(C)(3)	26,575.	0.		
SIOUX FALLS AREA HUMANE SOCIETY	46-0239786	501(C)(3)	11,500.	0.		
SNARR-ANIMAL RESCUE NORTHEAST INC	47-3002801	501(C)(3)	5,775.	0.		
SOUL DOG RESCUE	45-4137227	501(C)(3)	40,850.	0.		
SOUTH SUBURBAN HUMANE SOCIETY	23-7165004	501(C)(3)	152,975.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
SOUTHERN UTAH UNIVERSITY	87-6000481	501(C)(3)	25,964.	0.		
SPAY NEUTER INCENTIVE PROGRAM OF WEST VA	84-4347951	501(C)(3)	50,750.	0.		
SPAY NEUTER INITIATIVE	84-4734799	501(C)(3)	127,425.	0.		
SPCA OF BRAZORIA COUNTY	23-7404451	501(C)(3)	31,275.	0.		
SPCA OF NORTHEASTERN NORTH CAROLINA	58-1674663	501(C)(3)	75,229.	0.		
ST MARY PARISH ANIMAL SHELTER & CONTROL	72-6001283	GOVERNMENT	51,750.	0.		
ST TAMMANY PARISH DEPT OF ANIMAL SERVICES	72-6001034	GOVERNMENT	35,000.	0.		
ST. BERNARD PARISH ANIMAL SERVICES	72-6001193	GOVERNMENT	8,000.	0.		
ST. JOSEPH ANIMAL CONTROL AND RESCUE	44-6000256	GOVERNMENT	9,500.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
STRAY CAT ALLIANCE	95-4787231	501(C)(3)	121,275.	0.		
TANGIPAHOA PARISH ANIMAL CONTROL	72-6001371	GOVERNMENT	8,600.	0.		
TAYSIA BLUE RESCUE	27-2775999	501(C)(3)	6,100.	0.		
TEN LIVES CLUB	16-1611221	501(C)(3)	11,955.	0.		
TERREBONNE PARISH ANIMAL SHELTER	72-6001390	GOVERNMENT	51,200.	0.		
TEXAS COALITION FOR ANIMAL PROTECTION	75-2915935	501(C)(3)	10,000.	0.		
TEXAS HUMANE HEROES	74-2069592	501(C)(3)	53,525.	0.		
THE ANIMAL FOUNDATION	88-0144253	501(C)(3)	19,600.	0.		
THE ASSOCIATION FOR ANIMAL WELFARE ADVANCEMENT	41-1618666	501(C)(3)	15,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
THE BARN HOUSE COMMUNITY	86-2403073	501(C)(3)	20,250.	0.		
THE HUMANE SOCIETY FOR TACOMA & PIERCE COUNTY	91-0577128	501(C)(3)	10,275.	0.		
THE HUMANE SOCIETY OF POLK COUNTY	59-1644124	501(C)(3)	29,025.	0.		
THE LITTLE LION FOUNDATION	81-3553796	501(C)(3)	11,525.	0.		
THE PAW MISSION	82-2187275	501(C)(3)	60,000.	0.		
THE PUBLIC FOR ANIMAL WELFARE INC	74-2421563	501(C)(3)	10,000.	0.		
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA	94-6036494	501(C)(3)	55,642.	0.		
THOMASVILLE THOMAS CTY HUMANE SOCIETY	58-1299962	501(C)(3)	135,065.	0.		
THREE LITTLE PITTIES RESCUE	82-4437410	501(C)(3)	5,625.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
TOWN OF TRUCKEE ANIMAL SERVICES	68-0299615	GOVERNMENT	7,000.	0.		
TRACY POLICE DEPT-ANIMAL SERVICES	94-6000442	GOVERNMENT	20,950.	0.		
TREE HOUSE HUMANE SOCIETY	23-7444825	501(C)(3)	52,525.	0.		
TRI-CITY ANIMAL SHELTER	75-6000480	GOVERNMENT	5,550.	0.		
TULSA SPCA	73-0608144	501(C)(3)	5,250.	0.		
TURQUOISE PAW RESCUE	85-0737555	501(C)(3)	11,250.	0.		
UINTAH ANIMAL CONTROL AND SHELTER SPECIAL SERVICE DISTRICT	32-0196342	GOVERNMENT	12,250.	0.		
ULSTER COUNTY SPCA	14-1422082	501(C)(3)	15,500.	0.		
URBAN CAT COALITION	81-4257827	501(C)(3)	15,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
UTAH ASSOCIATION OF COUNTIES	87-6000577	501(C)(3)	15,000.	0.		
UTAH'S FIRST LADY FOUNDATION	86-2475015	501(C)(3)	7,000.	0.		
VALLEY VIEW EQUINE RESCUE	26-3832985	501(C)(3)	11,400.	0.		
VANDERBURGH HUMANE SOCIETY	35-1068837	501(C)(3)	152,625.	0.		
VERMILION COUNTY ANIMAL REGULATIONS & ANIMAL SHELTER	37-6002224	501(C)(3)	6,650.	0.		
VVC OF TEXAS LLC	81-4469290	501(C)(3)	8,680.	0.		
WAGS & WALKS	45-3749303	501(C)(3)	27,000.	0.		
WARRICK COUNTY ANIMAL CONTROL	35-6000210	GOVERNMENT	10,075.	0.		
WASHOE COUNTY	88-6000138	501(C)(3)	15,000.	0.		

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance
WELLINGTON HUMANE SOCIETY	48-1209251	501(C)(3)	30,700.	0.		
WILD BLUE CATS!	27-1184549	501(C)(3)	24,000.	0.		
WILLIAMSON COUNTY REGIONAL ANIMAL SHELTER	74-6000978	GOVERNMENT	47,000.	0.		
WILSON COUNTY	56-6000351	501(C)(3)	77,000.	0.		
WILSON COUNTY CATS	82-2417897	501(C)(3)	10,600.	0.		
YOUNG-WILLIAMS ANIMAL CTR OF EAST TN	45-5326778	501(C)(3)	7,300.	0.		

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)
CASH GRANT	14	47,045.	0.	

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

PART I, LINE 2:

ALL GRANT RECIPIENTS ARE RESEARCHED PRIOR TO RECEIVING FUNDS. WHEN PROVIDING A LARGE GRANT, AN AGREEMENT IS SIGNED BY BOTH PARTIES AND A WRITTEN REPORT IS REQUIRED SHOWING HOW THE FUNDS WERE SPENT. FOR SMALLER GRANTS, A BRIEF DESCRIPTION IS OBTAINED NOTING HOW THE FUNDS WERE SPENT.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

BEST FRIENDS ANIMAL SOCIETY

Employer identification number

23-7147797

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

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

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

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

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, if any, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) and the sum of columns (C) and (D) must equal the total amount of Form 990, Part VII, Section A, line 1a.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total compensation
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation			
(1) JULIANNE CASTLE CHIEF EXECUTIVE OFFICER	(i)	467,705.	60,000.	0.	7,000.	2,072.	
	(ii)	0.	0.	0.	0.	0.	
(2) STEPHEN HOWELL CFO AND COO	(i)	412,462.	9,500.	0.	7,000.	6,248.	
	(ii)	0.	0.	0.	0.	0.	
(3) SUSAN CITRO CHIEF EXPERIENCE OFFICER	(i)	272,401.	9,100.	0.	7,000.	11,136.	
	(ii)	0.	0.	0.	0.	0.	
(4) VALERIE DORIAN CHIEF DEVELOPMENT OFFICER	(i)	231,804.	27,000.	0.	7,000.	5,096.	
	(ii)	0.	0.	0.	0.	0.	
(5) KAREN GALLARDO SR. DIRECTOR - MAJOR & PLANNED GIVING	(i)	228,457.	31,555.	0.	7,000.	2,144.	
	(ii)	0.	0.	0.	0.	0.	
(6) HOLLY SIZEMORE CHIEF MISSIONS OFFICER	(i)	215,946.	7,000.	0.	7,000.	2,144.	
	(ii)	0.	0.	0.	0.	0.	
(7) GREGORY CASTLE BOARD MEMBER / CEO EMERITUS	(i)	220,092.	0.	0.	7,000.	2,072.	
	(ii)	0.	0.	0.	0.	0.	
(8) JUDAH BATTISTA CHIEF SANCTUARY OFFICER	(i)	213,349.	5,000.	0.	7,000.	3,136.	
	(ii)	0.	0.	0.	0.	0.	
(9) ELISE TRAUB CHIEF EXTERNAL AFFAIRS OFFICER & CHIEF DEVELOPMENT OFFICER	(i)	203,061.	12,000.	0.	7,000.	1,648.	
	(ii)	0.	0.	0.	0.	0.	
(10) MARC PERALTA CHIEF PROGRAM OFFICER	(i)	203,579.	7,120.	0.	7,000.	4,136.	
	(ii)	0.	0.	0.	0.	0.	
(11) GRETA PALMER CHIEF BRAND & COMMUNICATIONS	(i)	203,413.	7,500.	0.	7,000.	2,072.	
	(ii)	0.	0.	0.	0.	0.	
(12) REBECCA HUSS GENERAL COUNSEL	(i)	196,538.	5,000.	0.	7,000.	2,051.	
	(ii)	0.	0.	0.	0.	0.	
(13) AMY STARNES CHIEF INNOVATION OFFICER	(i)	182,363.	11,000.	0.	7,000.	4,280.	
	(ii)	0.	0.	0.	0.	0.	
(14) ALFRED BATTISTA BOARD CHAIR INTERNAL CONSULTANT	(i)	186,487.	1,500.	0.	7,000.	2,072.	
	(ii)	0.	0.	0.	0.	0.	
(15) ERIKA ARNOLD DIRECTOR - PROCESS EXCELLENCE	(i)	185,085.	2,500.	0.	7,000.	200.	
	(ii)	0.	0.	0.	0.	0.	
(16) JOSE OCANO SR. DIRECTOR - TALENT & CULTURE	(i)	178,995.	0.	0.	0.	4,266.	
	(ii)	0.	0.	0.	0.	0.	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, if any, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) and (F).

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation			
(17) TARA TIMPSON STAFF VETERINARIAN	(i)	148,527.	1,000.	32,473.	0.	0.	
	(ii)	0.	0.	0.	0.	0.	
(18) BERNADETTE MEJIA DIRECTOR OF PRINCIPAL GIFTS	(i)	152,867.	20,000.	0.	7,000.	2,072.	
	(ii)	0.	0.	0.	0.	0.	
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						

Part III Supplemental Information

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

PART I, LINE 3:

THE BOARD REVIEWED AND APPROVED THE COMPENSATION OF THE CEO AFTER
CONSIDERING DATA FROM DIFFERENT SOURCES, INCLUDING COMPENSATION AMOUNTS OF
COMPARABLE POSITIONS AT COMPARABLE ORGANIZATIONS.

PART I, LINE 4A:

TARA TIMPSON \$32,473

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

2022

Attach to Form 990 or Form 990-EZ.

Open To Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
CARRAGH MALONEY	DAUGHTER: BD MEMBER	108,213.	EMPLOYEE CO		X
JONATHAN SIZEMORE	SPOUSE: OFFICER SIZ	57,987.	EMPLOYEE CO		X
BART BATTISTA	SON: BD MEMBER BATT	149,475.	EMPLOYEE CO		X
MARK EBBS	SON: FOUNDER EBBS	61,633.	EMPLOYEE CO		X
JUDAH BATTISTA	SON: BD MEMBER BATT	228,485.	EMPLOYEE CO		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CARRAGH MALONEY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DAUGHTER: BD MEMBER CASTLE

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

(A) NAME OF PERSON: JONATHAN SIZEMORE

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SPOUSE: OFFICER SIZEMORE

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

(A) NAME OF PERSON: BART BATTISTA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SON: BD MEMBER BATTISTA

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

(A) NAME OF PERSON: MARK EBBS

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

(A) NAME OF PERSON: JUDAH BATTISTA

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

SON: BD MEMBER BATTISTA

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

Multiple horizontal lines for providing supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization: **BEST FRIENDS ANIMAL SOCIETY**
Employer identification number: **23-7147797**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	2	1,010,000.	FMV
18 Collectibles				
19 Food inventory	X	5,404	1,936,858.	FMV
20 Drugs and medical supplies	X	145	232,768.	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (<u>EVENT FEES</u>)	X	2	17,634.	FMV
26 Other (<u>JANITORIAL AND</u>)	X	5	5,681.	FMV
27 Other (_____)				
28 Other (_____)				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

SCHEDULE M, LINE 32B:

BEST FRIENDS ANIMAL SOCIETY UTILIZES THE SERVICES OF AN AUTOMOBILE
BROKER TO SELL DONATED VEHICLES.

**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

2022

Open to Public
Inspection

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

FORM 990 PART III LINE 4A

DIRECT ANIMAL LIFESAVING:

WHILE BEST FRIENDS ANIMAL SANCTUARY REMAINS THE HEART AND SOUL OF OUR ORGANIZATION, WE NOW HAVE LIFESAVING CENTERS AND PROGRAMS IN SALT LAKE CITY, LOS ANGELES, NEW YORK CITY, ATLANTA, HOUSTON, NORTHWEST ARKANSAS, AND OTHER AREAS. IN FISCAL YEAR 2023, BEST FRIENDS DIRECTLY HELPED THOUSANDS OF ANIMALS THROUGH THESE CENTERS AND PROGRAMS.

BEST FRIENDS ANIMAL SANCTUARY, THE COUNTRY'S LARGEST NO-KILL SANCTUARY FOR COMPANION ANIMALS, CARES FOR UP TO 1,600 ANIMALS ON ANY GIVEN DAY.

LIFESAVING ACHIEVEMENTS AT THE SANCTUARY IN 2023 INCLUDE:

2,963 ANIMALS WELCOMED

894 ANIMALS FOSTERED

1,594 ANIMALS ADOPTED

1,712 ANIMALS TRANSPORTED (INCLUDING ANIMALS BELONGING TO OTHER

ORGANIZATIONS THAT BEST FRIENDS HELPED TRANSPORT.)

3,394 SPAY AND NEUTER SURGERIES

BEST FRIENDS' NATIONAL WORK INCLUDES PET ADOPTION AND FOSTER PROGRAMS,

SPAY AND NEUTER SERVICES, AND PROGRAMS FOR OUTDOOR CATS. LIFESAVING

ACHIEVEMENTS (ACROSS ALL PROGRAMMING AND INCLUDING SANCTUARY NUMBERS

ABOVE) IN 2023 INCLUDE:

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

15,235 ANIMALS WELCOMED

11,913 ANIMALS ADOPTED

8,717 ANIMALS FOSTERED

6,238 ANIMALS TRANSPORTED (INCLUDING ANIMALS BELONGING TO OTHER

ORGANIZATIONS THAT BEST FRIENDS HELPED TRANSPORT.)

22,118 SPAY AND NEUTER SURGERIES

AS PART OF OUR EMERGENCY RESPONSE EFFORTS, BEST FRIENDS HELPED SHELTERS

AND ANIMALS AFFECTED BY NATURAL DISASTERS, INCLUDING THE MAUI

WILDFIRES, TEXAS HEATWAVE, AND HURRICANE IDALIA. DEPENDING ON THE NEED,

BEST FRIENDS SENT FOOD AND SUPPLIES, COVERED VETERINARY BILLS, AND

TRANSPORTED ANIMALS TO SAFETY.

FORM 990 PART III LINE 4B

LEADING THE NO-KILL MOVEMENT THROUGH STRATEGIC PARTNERSHIPS AND

COMMUNITY ENGAGEMENT:

BEST FRIENDS IS WORKING WITH ANIMAL WELFARE ORGANIZATIONS NATIONWIDE TO

CREATE NEW APPROACHES TO LIFESAVING AND TO HELP EVERY SHELTER AND

COMMUNITY REACH THEIR NO-KILL GOALS. THROUGH THE BEST FRIENDS NETWORK,

WE COLLABORATE WITH AND SUPPORT MORE THAN 4,700 (AND COUNTING) ANIMAL

SHELTERS, RESCUE GROUPS, SPAY/NEUTER ORGANIZATIONS, AND OTHER ANIMAL

WELFARE ORGANIZATIONS.

WE OFFER NETWORK PARTNERS MENTORSHIPS, PEER-TO-PEER CONNECTIONS,

TRAINING, LIFESAVING RESOURCES, GRANT OPPORTUNITIES, AND MORE. BEST

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

FRIENDS' TOTAL FUNDING TO NETWORK PARTNERS AND OTHER ORGANIZATIONS WAS \$13,628,102 MILLION ACROSS 3,135 ORGANIZATIONS.

BEST FRIENDS NATIONAL ADOPTION WEEKENDS HELP DOGS AND CATS FROM NETWORK PARTNERS AND OUR OWN LOCATIONS FIND HOMES. MORE THAN 30,000 PETS WERE ADOPTED THROUGH THREE NATIONAL ADOPTION WEEKENDS IN 2023.

BECAUSE DATA GUIDES OUR WORK, WE DEVELOPED THE SHELTER PET DATA ALLIANCE IN 2023. THE PLATFORM IS THE FIRST NATIONAL DATABASE OF REAL-TIME PET LIFESAVING DATA FROM SHELTERS ACROSS THE COUNTRY. IT MAKES IT EASY FOR ORGANIZATIONS TO SHARE DATA, TRACK TRENDS, MAKE STRATEGIC DECISIONS, AND BENCHMARK THEMSELVES AGAINST PEER ORGANIZATIONS.

THROUGH BEST FRIENDS' NATIONAL SHELTER EMBED PROGRAM, OUR EXPERTS WORK IN SHELTERS ALONGSIDE THEIR STAFF AND COACH THEM THROUGH PROGRAMMATIC AND OPERATIONAL CHANGES. IN 2023, BEST FRIENDS STARTED 6 NEW EMBED PROGRAMS ACROSS 5 STATES.

BEST FRIENDS CONTINUED PARTNERING WITH SOUTHERN UTAH UNIVERSITY TO CREATE LEARNING OPPORTUNITIES IN CONTEMPORARY ANIMAL SERVICES. PRIOR TO THIS PARTNERSHIP, NO COLLEGE OR UNIVERSITY IN THE U.S. OFFERED ACADEMIC OR CONTINUING EDUCATION OPPORTUNITIES IN THIS FIELD. IN 2023, 203 PEOPLE GRADUATED FROM BEST FRIENDS' LEARNING ADVANCEMENT PROGRAMS.

LEGISLATION AND ADVOCACY ARE ALSO A KEY PART OF BEST FRIENDS' WORK TO REACH NO-KILL IN EVERY COMMUNITY NATIONWIDE. WE FOCUS ON THE MOST PRESSING ISSUES OUR NATION'S PETS FACE. IN 2023, BEST FRIENDS'

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

LEGISLATIVE TEAM HELPED ACHIEVE 47 ADVOCACY WINS: 9 IN THE FIGHT AGAINST PUPPY MILLS; 5 TO HELP END BREED-SPECIFIC LEGISLATION; 12 TO PROTECT COMMUNITY CATS; AND 21 OTHERS THAT HELPED PETS AND THE PEOPLE WHO LOVE THEM.

THESE WINS WERE SUPPORTED BY BEST FRIENDS' GRASSROOTS ADVOCACY TEAM COMPRISED OF 114,000 ANIMAL ADVOCATES NATIONWIDE. DURING BEST FRIENDS' FIRST-EVER NATIONAL ACTION WEEK FOR ANIMALS, 3,285 PEOPLE SIGNED UP AND TOOK MORE THAN 4,250 ACTIONS TO HELP COMMUNITY CATS.

A LEGISLATIVE HIGHLIGHT FROM 2023 IS THAT NEW YORK, WASHINGTON, AND OREGON JOINED FOUR OTHER STATES THAT HAVE PASSED LAWS BANNING OR RESTRICTING THE SALE OF DOGS AND CATS FROM COMMERCIAL BREEDING OPERATIONS. THESE WERE BIG VICTORIES IN THE FIGHT AGAINST PUPPY MILLS. ADDITIONALLY, BEST FRIENDS HELPED REPEAL A 34-YEAR BAN ON PIT BULL TERRIER-TYPE DOGS IN MIAMI-DADE COUNTY, FLORIDA. FOR THE FIRST TIME IN DECADES, BLOCKY-HEADED DOGS IN MIAMI-DADE COUNTY HAVE A CHANCE TO FIND LOVING FAMILIES.

ALL TOLD, BEST FRIENDS' DIRECT ANIMAL LIFESAVING AND EFFORTS TO LEAD THE NATIONAL NO-KILL MOVEMENT SAVED THE LIVES OF THOUSANDS OF DOGS AND CATS, WHILE HELPING 62% OF SHELTERS ACHIEVE NO-KILL STATUS IN 2023.

FORM 990, PART VI, SECTION A, LINE 2:
ANNE MEJIA, SECRETARY AND CYRUS MEJIA, BOARD MEMBER, ARE HUSBAND AND WIFE.
GREGORY CASTLE, BOARD MEMBER AND CEO EMERITUS AND JULIE CASTLE, CEO ARE HUSBAND AND WIFE.

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PREPARED INTERNALLY AND REVIEWED BY TANNER LLC, THE CHIEF FINANCIAL/OPERATING OFFICER AND THE CHAIR OF THE AUDIT COMMITTEE. THE RETURN IS THEN MADE AVAILABLE TO THE WHOLE BOARD FOR REVIEW BEFORE BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

UPON BEING APPOINTED, ALL BOARD MEMBERS, OFFICERS, AND STAFF ARE REQUIRED TO SIGN AN AGREEMENT THAT ACKNOWLEDGES ACCEPTANCE OF BEST FRIENDS' CONFLICT OF INTEREST POLICY. THIS POLICY APPLIES TO ALL BOARD MEMBERS, DIRECTORS, COMMITTEE MEMBERS AND STAFF OF BEST FRIENDS ANIMAL SOCIETY. THIS POLICY REQUIRES THAT ALL AFFILIATIONS WITH ENTITIES IN WHICH A FINANCIAL INTEREST IS HELD BE DISCLOSED TO THE BOARD. THE SENIOR FINANCIAL MANAGEMENT OF BEST FRIENDS, INCLUDING THE COO AND THE DIRECTOR OF FINANCE, ROUTINELY MONITOR ALL TRANSACTIONS TO ENSURE THAT ANY RELATED PARTY TRANSACTIONS ARE FULLY DISCLOSED TO THE BOARD AT LEAST ANNUALLY AND IN THE FINANCIAL STATEMENTS TO ENSURE THAT THE TRANSACTIONS COMPLY WITH POLICY. THIS POLICY IS CURRENTLY UNDER REVIEW BY THE BOARD TO PROVIDE GREATER STRUCTURE; INCLUDING REQUIRING MORE FREQUENT SIGN-OFF ON POLICY, MORE REPORTING, AND RESTRICTIONS ON PARTICIPATION BY RELEVANT BOARD AND STAFF IN THE DEALING WITH THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD REVIEWED AND APPROVED THE COMPENSATION OF THE CEO AFTER CONSIDERING DATA FROM DIFFERENT SOURCES, INCLUDING COMPENSATION AMOUNTS OF COMPARABLE POSITIONS AT COMPARABLE ORGANIZATIONS.

THE CHIEF EXECUTIVE OFFICER DETERMINES THE COMPENSATION OF THE CORPORATE

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

OFFICERS, AFTER CONSIDERING DATA FROM DIFFERENT SOURCES, INCLUDING
 COMPENSATION AMOUNTS OF COMPARABLE POSITIONS AT COMPARABLE ORGANIZATIONS.
 THE CEO REVIEWS THOSE SALARIES WITH THE BOARD.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:
 AL, AK, AR, CA, CT, DC, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, OK, OR, PA, RI, SC
 TN, VA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:
 COPIES OF THE FORM 990, FORM 990-T, AND AUDITED FINANCIAL STATEMENTS ARE
 AVAILABLE FOR PUBLIC VIEWING ON THE BEST FRIENDS' WEBSITE. GOVERNING
 DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST,
 SUBJECT TO APPROVAL OF SENIOR MANAGEMENT.

FORM 990 PART IX LINE 26
 BEST FRIENDS ACHEIVES SOME OF ITS PROGRAMMATIC AND FUNDRAISING GOALS IN
 DIRECT MAIL CAMPAIGNS THAT INCLUDE REQUESTS FOR CONTRIBUTIONS. THE
 COSTS OF CONDUCTING THOSE CAMPAIGNS INCLUDED CERTAIN JOINT COSTS THAT
 ARE NOT DIRECTLY ATTRIBUTABLE TO THE PROGRAM, MANAGEMENT AND GENERAL,
 OR THE FUNDRAISING COMPONENT OF THE ACTIVITIES. THOSE JOINT COSTS WERE
 ALLOCATED BETWEEN PROGRAM AND FUNDRAISING.

BEST FRIENDS ANIMAL SOCIETY, INC. IS COMMITTED TO EFFICIENCY AND
 TRANSPARENCY. WE COMMUNICATE WITH OUR DONORS AND PROSPECITVE DONORS BY
 EMAIL, POSTAL MAIL, PHONE AND OTHER MEANS, BOTH TO REQUEST
 CONTRIBUTIONS TO OUR CAUSE AND TO EDUCATE THE PUBLIC ABOUT BEST FRIENDS
 ANIMAL SOCIETY, INC. PROGRAMS, VOLUNTEER OPPORTUNITIES AND EVENTS

Name of the organization BEST FRIENDS ANIMAL SOCIETY	Employer identification number 23-7147797
---	--

ACROSS THE UNITED STATES. THESE EFFORTS HELP ADVANCE OUR MISSION TO
 END THE KILLING OF SHELTER ANIMALS BY 2025. AS A RESULT, IN ACCORDANCE
 WITH THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) GUIDELINES AND
 INTERNAL REVENUE SERVICE (IRS) GUIDANCE, BEST FRIENDS ANIMAL SOCIETY,
 INC. ALLOCATES A PORTION OF OUR FUNDRAISING COSTS TO PROGRAM SERVICES.
 AS A NONPROFIT ORGANIZATION THAT IS EXEMPT FROM FEDERAL TAXATION, WE
 ENSURE OUR DONORS' MONEY IS SPENT AS EFFICIENTLY AND EFFECTIVELY AS
 POSSIBLE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

AGENCY FUNDS DESIGNATED FOR OTHER ORGANIZATIONS	300,000.
SUBSIDIARY INCOME	106,020.
OTHER ADJUSTMENTS	524,886.
TOTAL TO FORM 990, PART XI, LINE 9	930,906.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

Name of the organization

BEST FRIENDS ANIMAL SOCIETY

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year
BEST FRIENDS PRODUCTIONS, LLC - 47-2566720 5001 ANGEL CANYON ROAD KANAB, UT 84741	PARTICIPATE IN JOINT VENTURE TO PRODUCE A FILM	UTAH		8
307 WEST BROADWAY, LLC - 47-4201980 5001 ANGEL CANYON ROAD KANAB, UT 84741	HOLD LEASE ON BUILDING IN MANHATTAN, NY	UTAH	-353,639.	10

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))

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

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

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

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

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transactions.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	Method of d
(1) BEST FRIENDS WELLNESS CENTER, INC.	J	56,220.	ARM'S LENGTH ESTIMA
(2) BEST FRIENDS WELLNESS CENTER, INC.	O	75,010.	SALARY AND PAYROLL
(3)			
(4)			
(5)			
(6)			

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning OCT 1, 2022, and ending SEP 30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer BEST FRIENDS ANIMAL SOCIETY	EIN or SSN 23-7147797
Name and title of officer or person subject to tax STEPHEN HOWELL CHIEF OPERATING OFFICER	

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 <input type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	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 2022 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 TANNER LLC to enter my PIN 47797
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 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 2022 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 _____

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.

87123787123

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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 MARC A. METCALF Date 08/06/24

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2022)

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2022

For calendar year 2022 or other tax year beginning OCT 1, 2022, and ending SEP 30, 2023

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

Department of the Treasury
Internal Revenue Service

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

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<p>Print or Type</p>	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) BEST FRIENDS ANIMAL SOCIETY</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 5001 ANGEL CANYON ROAD</p> <p>City or town, state or province, country, and ZIP or foreign postal code KANAB, UT 84741</p>	<p>D Employer identification number 23-7147797</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year 216,306,392.</p>			
<p>G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p>			
<p>H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p>I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/></p>			
<p>J Enter the number of attached Schedules A (Form 990-T) 1</p>			
<p>K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation.</p>			
<p>L The books are in care of STEPHEN HOWELL, CHIEF OPERATING OF Telephone number 435-644-2001</p>			

Part I Total Unrelated Business Taxable Income		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0.
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation		
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments			
1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	
b	Other credits (see instructions)	1b	
c	General business credit. Attach Form 3800 (see instructions)	1c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d	
e	Total credits. Add lines 1a through 1d	1e	
2	Subtract line 1e from Part II, line 7	2	0.
3	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3	
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.
6a	Payments: A 2021 overpayment credited to 2022	6a	51,266.
b	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	6g	
7	Total payments. Add lines 6a through 6g	7	51,266.
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	51,266.
11	Enter the amount of line 10 you want: Credited to 2023 estimated tax 51,266. Refunded	11	0.

Part IV Statements Regarding Certain Activities and Other Information (see instructions)		Yes	No						
1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <u>SEE STATEMENT 1</u>	X							
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X						
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____								
4	Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.								
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.								
<table border="1"> <thead> <tr> <th>Business Activity Code</th> <th>Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td>459420</td> <td>\$ 1,624,866.</td> </tr> <tr> <td></td> <td>\$</td> </tr> </tbody> </table>		Business Activity Code	Available post-2017 NOL carryover	459420	\$ 1,624,866.		\$		
Business Activity Code	Available post-2017 NOL carryover								
459420	\$ 1,624,866.								
	\$								
6a	Did the organization change its method of accounting? (see instructions)		X						
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V								

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	CHIEF OPERATING OFFICER Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	MARC A. METCALF	MARC A. METCALF	08/06/24	P00170461
	Firm's name TANNER LLC	Firm's EIN 20-2253063		
Firm's address 36 S STATE STREET, SUITE 600 SALT LAKE CITY, UT 84111			Phone no. 801-532-7444	

FORM 990-T

NAME OF FOREIGN COUNTRY IN WHICH
ORGANIZATION HAS FINANCIAL INTEREST

STATEMENT 1

NAME OF COUNTRY

CAYMAN ISLANDS
BRITISH VIRGIN ISLANDS

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

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

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

Table with 2 columns: A Name of the organization (BEST FRIENDS ANIMAL SOCIETY), B Employer identification number (23-7147797), C Unrelated business activity code (459420), D Sequence (1 of 1)

E Describe the unrelated trade or business GIFT SHOP SALES

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Gross profit, etc.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees, Salaries and wages, Repairs and maintenance, etc.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold		Enter method of inventory valuation	LOWER OF COST OR MARKET
1	Inventory at beginning of year		14,107.
2	Purchases		48,174.
3	Cost of labor		0.
4	Additional section 263A costs (attach statement)		0.
5	Other costs (attach statement)		0.
6	Total. Add lines 1 through 5		62,281.
7	Inventory at end of year		12,377.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2		49,904.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)				
1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.			
A	<input type="checkbox"/>			
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
2	Rent received or accrued	A	B	C
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)			
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)			
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D			
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)			0.
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)			
5	Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)			0.

Part V Unrelated Debt-Financed Income (see instructions)				
1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.			
A	<input type="checkbox"/>	HOTEL		
B	<input type="checkbox"/>			
C	<input type="checkbox"/>			
D	<input type="checkbox"/>			
2	Gross income from or allocable to debt-financed property	A	B	C
3	Deductions directly connected with or allocable to debt-financed property			
a	Straight line depreciation (attach statement) STMT 6	507,260.		
b	Other deductions (attach statement) STMT 7	2,117,065.		
c	Total deductions (add lines 3a and 3b, columns A through D)	2,624,325.		
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) STMT 4	2,328,596.		
5	Average adjusted basis of or allocable to debt-financed property (attach statement) STMT 5	8,753,521.		
6	Divide line 4 by line 5	26.602%	%	%
7	Gross income reportable. Multiply line 2 by line 6	328,783.		
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)			328,783.
9	Allocable deductions. Multiply line 3c by line 6	698,123.		
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)			698,123.
11	Total dividends-received deductions included in line 10			0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

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

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
			0.	0.

Totals

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				

		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
		0.		0.

Totals

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

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

Part IX Advertising Income

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

- A [] BEST FRIENDS MAGAZINE
B []
C []
D []

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns (A, B, C, D) and 2 rows. Row 2: Gross advertising income 45,726. Row 3: Add columns A through D. Enter here and on Part I, line 11, column (A) 45,726.

Table with 4 columns (A, B, C, D) and 2 rows. Row 3: Direct advertising costs by periodical 12,447. Row 4: Add columns A through D. Enter here and on Part I, line 11, column (B) 12,447.

Table with 4 columns (A, B, C, D) and 1 row. Row 4: Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 33,279.

Table with 4 columns (A, B, C, D) and 1 row. Row 5: Readership costs 496,319.

Table with 4 columns (A, B, C, D) and 1 row. Row 6: Circulation income 45,726.

Table with 4 columns (A, B, C, D) and 1 row. Row 7: Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero 450,593.

Table with 4 columns (A, B, C, D) and 1 row. Row 8: Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 33,279.

Table with 4 columns (A, B, C, D) and 1 row. Row 8a: Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 33,279.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Includes rows (1) through (4) and a Total row with 0.

Part XI Supplemental Information (see instructions)

Multiple horizontal lines for supplemental information.

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 2

DESCRIPTION	AMOUNT
PROFESSIONAL FEES	278.
ADVERTISING	1,229.
OFFICE EXPENSE	2,774.
INFORMATION TECHNOLOGY	1,902.
OCCUPANCY	562.
INSURANCE	861.
MISCELLANEOUS	5,139.
TAXES AND LICENSES	11,229.
INTEREST	9.
TOTAL TO SCHEDULE A, PART II, LINE 14	23,983.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/19	22,847.	0.	22,847.	22,847.
09/30/20	783,641.	0.	783,641.	783,641.
09/30/21	313,293.	0.	313,293.	313,293.
09/30/22	505,085.	0.	505,085.	505,085.
NOL CARRYOVER AVAILABLE THIS YEAR			1,624,866.	1,624,866.

FORM 990-T (A) PART V - UNRELATED DEBT-FINANCED INCOME STATEMENT 4
 AVERAGE ACQUISITION DEBT

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT OF OUTSTANDING DEBT
HOTEL	1	
BEGINNING FIRST MONTH		2,372,598.
BEGINNING SECOND MONTH		2,364,935.
BEGINNING THIRD MONTH		2,356,952.
BEGINNING FOURTH MONTH		2,349,228.
BEGINNING FIFTH MONTH		2,341,475.
BEGINNING SIXTH MONTH		2,332,813.
BEGINNING SEVENTH MONTH		2,324,997.
BEGINNING EIGHTH MONTH		2,316,859.
BEGINNING NINTH MONTH		2,308,981.
BEGINNING TENTH MONTH		2,300,782.
BEGINNING ELEVENTH MONTH		2,292,841.
BEGINNING TWELFTH MONTH		2,280,689.
TOTAL OF ALL MONTHS		27,943,150.
NUMBER OF MONTHS IN YEAR		12
AVERAGE ACQUISITION DEBT		2,328,596.

TOTALS TO FORM 990-T, SCHEDULE A, PART V, LINE 4

FORM 990-T (A) PART V - UNRELATED DEBT-FINANCED INCOME STATEMENT 5
 AVERAGE ADJUSTED BASIS

DESCRIPTION OF DEBT-FINANCED PROPERTY	ACTIVITY NUMBER	AMOUNT
HOTEL	1	
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON FIRST DAY OF YEAR		8,979,006.
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON LAST DAY OF YEAR		8,528,035.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		8,753,521.

TOTAL TO FORM 990-T, SCHEDULE A, PART V, LINE 5

FORM 990-T (A)

PART V - DEPRECIATION DEDUCTION

STATEMENT 6

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		507,260.	
- SUBTOTAL -	1		507,260.
TOTAL OF FORM 990-T, SCHEDULE A, PART V, LINE 3(A)			507,260.

FORM 990-T (A)

PART V - OTHER DEDUCTIONS

STATEMENT 7

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	PERCENT ALLOCABLE	ALLOCABLE TOTAL
SALARIES		765,894.		
PENSION PLAN		69,030.		
OTHER EMPLOYEE BENEFITS		248,393.		
PAYROLL TAXES		56,000.		
PROFESSIONAL FEES OTHER		51,178.		
ADVERTISING		23,181.		
OFFICE EXPENSE		133,008.		
INFORMATION TECHNOLOGY		120,440.		
OCCUPANCY		204,024.		
INTEREST		106,631.		
INSURANCE		206,485.		
CONFERENCE MEETINGS		2,954.		
OTHER EXPENSE		93,791.		
TRAVEL		36,056.		
- SUBTOTAL -	1	2,117,065.	1.00	2,117,065.
TOTAL OF FORM 990-T, SCHEDULE A, PART V, LINE 3(B)				2,117,065.

2022 DEPRECIATION AND AMORTIZATION REPORT

HOTEL

A DEBT 1

Asset No.	Description	Date Acquired	Method	Life	C o n v e r s i o n	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation
2	HOTEL BUILDING	10/01/19	SL	27.50		MM16	8,709,848.				8,709,848.	950,166.
3	BUILDING IMPROVEMENTS	10/01/19	SL	27.50		MM16	72,695.				72,695.	7,929.
4	COMPUTER EQUIPMENT	10/01/19	SL	3.00		16	86,989.				86,989.	86,989.
5	EQUIPMENT 5 YEAR	10/01/19	SL	5.00		16	73,535.				73,535.	44,121.
6	EQUIPMENT 7 YEAR	10/01/19	SL	7.00		16	359,868.				359,868.	154,230.
7	FURNITURE AND FIXTURES	10/01/19	SL	5.00		16	584,077.				584,077.	350,445.
8	SOFTWARE	10/01/19	SL	3.00		16	39,588.				39,588.	39,588.
9	VEHICLE	10/01/19	SL	7.00		16	34,740.				34,740.	14,889.
* TOTAL 990-T SCH E DEPR							9,961,340.				9,961,340.	1,648,357.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Comm

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

A DEBT 1

OMB No. 1545-0172

2022

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service

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

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Best Friends Animal Society

HOTEL

23-7147797

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	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	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 2023. 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.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	507,260.

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 2022	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 <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 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					
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 2022 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 instr.	22	507,260.
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	

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

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

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

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and cost.

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and cost.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

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

Table for Section B with columns (a) through (f) for Vehicle. Rows 30-36 include questions about miles driven and personal use.

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

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

Table for Section C with columns Yes/No. Rows 37-41 include questions about written policies and requirements.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2022 tax year: Table with 6 columns.

43 Amortization of costs that began before your 2022 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44