

Form **990-EZ**

**Short Form  
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

**2005**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year.  
The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

**A** For the 2005 calendar year, or tax year beginning 7/01, 2005, and ending 6/30, 2006

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p><b>C</b></p> <p>SPAY AND NEUTER SOLUTIONS PO BOX 762 CORTARO, AZ 85652</p>	<p><b>D</b> Employer identification number <u>20-0065631</u></p> <p><b>E</b> Telephone number <u>520-579-2691</u></p> <p><b>F</b> Group Exemption Number <u>          </u></p>
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**Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

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

**I** Web site: WWW.SPAYANDNEUTERSOLUTIONS.ORG

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

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

**K** Check  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 33,781.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Instructions)

	1 Contributions, gifts, grants, and similar amounts received	1	33,781.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
RECEIPTS	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c	
	6 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
	c Net income or (loss) from special events and activities (line 6a less line 6b)	6c	
	7a Gross sales of inventory, less returns and allowances	7a	
	b Less: cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c	
	8 Other revenue (describe <u>          </u> )	8	
	<b>9 Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	33,781.
EXPENSES	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	1,011.
	16 Other expenses (describe <u>SEE STATEMENT 1</u> )	16	29,019.
	<b>17 Total expenses</b> (add lines 10 through 16)	17	30,030.
	18 Excess or (deficit) for the year (line 9 less line 17)	18	3,751.
ASSETS	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	2,397.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	<b>21 Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21	6,148.

**Part II Balance Sheets** - If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

		(A) Beginning of year		(B) End of year	
22	Cash, savings, and investments	2,804.	22	4,625.	23
23	Land and buildings				
24	Other assets (describe <u>SEE STATEMENT 2</u> )	2,083.	24	1,523.	
25	<b>Total assets</b>	4,887.	25	6,148.	
26	<b>Total liabilities</b> (describe <u>SEE STATEMENT 3</u> )	2,490.	26	0.	
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	2,397.	27	6,148.	

Part III Statement of Program Service Accomplishments (See Instructions)		Expenses	
What is the organization's primary exempt purpose? <b>SEE STATEMENT 4</b>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	<b>SEE STATEMENT 5</b>		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	28 a	28,098.
29			
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	29 a	
30			
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	30 a	
31	Other program services (attach schedule)		
	(Grants \$ ) If this amount includes foreign grants, check here. <input type="checkbox"/>	31 a	
32	<b>Total program service expenses</b> (add lines 28a through 31a)	32	28,098.

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
<b>SEE STATEMENT 6</b>		0.	0.	0.

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

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20-0065631

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**Part V Other information** (Note the attachment requirement in the instructions) (Continued)

41 List the states with which a copy of this return is filed ▶ AZ

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

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

	Yes	No
42b		X
42c		X

If 'Yes,' enter the name of the foreign country: ... ▶

See the instructions for exceptions and filing requirements for Form TD F 90-22.1.

c At any time during the calendar year, did the organization maintain an office outside of the U.S.?

If 'Yes,' enter the name of the foreign country: ... ▶

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here  N/A  
and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43 N/A

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.

Please Sign Here

Katalin Powers 17/17/06 ▶ KATALIN POWERS  
Signature of officer Date Type or print name and title  
PRESIDENT

Paid Preparer's Use Only

Preparer's signature ▶ NON-PAID PREPARER Date  
Firm's name (or yours if self-employed), address, and ZIP + 4  
EIN ▶  
Phone no. ▶

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under  
Section 501(c)(3)**

OMB No. 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**2005**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information -- (See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Name of the organization <b>SPAY AND NEUTER SOLUTIONS</b>	Employer identification number <b>20-0065631</b>
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**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See instructions. List each one. If there are none, enter 'None'.)

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶	0			

**Part II - A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II - B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

Part III Statements About Activities (See instructions.)

Table with 3 columns: Question, Yes, No. Contains questions 1 through 4b regarding lobbying activities, property sales, lending, and grants.

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state.
10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 [X] 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 charitable, etc., 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). (Also complete the Support Schedule in Part IV-A.)
13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: Type 1, Type 2, Type 3.

Provide the following information about the supported organizations. (See instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above.

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)



Part V Private School Questionnaire (See instructions.) (To be completed ONLY by schools that checked the box on line 6 in Part IV)

Table with 3 columns: Question, Yes, No. Rows include questions 29-35 regarding racial nondiscrimination policies, financial aid, and compliance with Rev Proc 75-50.

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a**  if the organization belongs to an affiliated group. Check **b**  if you checked 'a' and 'limited control' provisions apply.

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37) .....	<b>38</b>		
<b>39</b> Other exempt purpose expenditures .....	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39) .....	<b>40</b>		
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table --			
<b>If the amount on line 40 is --</b>	<b>The lobbying nontaxable amount is --</b>		
Not over \$500,000 .....	20% of the amount on line 40 .....		
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 .....	<b>41</b>	
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 .....		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) .....	<b>42</b>		
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	<b>43</b>		
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	<b>44</b>		

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.

**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 instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ->	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount .....					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)) .....					
<b>47</b> Total lobbying expenditures .....					
<b>48</b> Grassroots non-taxable amount .....					
<b>49</b> Grassroots ceiling amount (150% of line 48(e)) .....					
<b>50</b> Grassroots lobbying expenditures .....					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
<b>a</b> Volunteers .....			
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) .....			
<b>c</b> Media advertisements .....			
<b>d</b> Mailings to members, legislators, or the public .....			
<b>e</b> Publications, or published or broadcast statements .....			
<b>f</b> Grants to other organizations for lobbying purposes .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
<b>i</b> Total lobbying expenditures (add lines c through h.) .....			

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.





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

DEPRECIATION.....	\$	560.
FUND RAISING.....		397.
OTHER.....		685.
TELEPHONE.....		474.
VETERINARIANS.....		26,903.
<b>TOTAL</b>	<b>\$</b>	<b>29,019.</b>

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

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT.....	\$ 2,083.	\$ 1,523.
<b>TOTAL</b>	<b>\$ 2,083.</b>	<b>\$ 1,523.</b>

**STATEMENT 3**  
**FORM 990-EZ, PART II, LINE 26**  
**TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
CREDIT CARD.....	\$ 2,490.	\$ 0.
<b>TOTAL</b>	<b>\$ 2,490.</b>	<b>\$ 0.</b>

**STATEMENT 4**  
**FORM 990-EZ, PART III**  
**ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

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

**STATEMENT 5**  
**FORM 990-EZ, PART III, LINE 28**  
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

<u>DESCRIPTION</u>	<u>GRANTS AND ALLOCATIONS</u>	<u>PROGRAM SERVICE EXPENSES</u>
SPAY AND NEUTER SOLUTIONS PROVIDED PARTIAL OR FULL FINANCIAL ASSISTANCE TO QUALIFIED PET OWNERS FOR THEIR PETS AND WE EDUCATED PEOPLE ABOUT THE IMPORTANCE OF THESE PROCEDURES IN PREVENTING THE BIRTH OF UNWANTED ANIMALS. OVER 500 ANIMALS WERE ALTERED DURING OUR THIRD FISCAL YEAR. UNFORTUNATELY OUR INCOME, GRANTS AND DONATIONS WERE DRAMATICALLY AFFECTED BY THE HURRICANES. LOW COST SPAY AND NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAVE LIMITED		

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**STATEMENT 5 (CONTINUED)**  
**FORM 990-EZ, PART III, LINE 28**  
**STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS**

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
INCOME BUT WERE ABLE TO PAY FOR PART OF THE COST OF THE OPERATION. FREE SPAY NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAD NO INCOME AND WERE UNABLE TO PAY FOR ANY PORTION OF THE PROCEDURES. BY REDUCING THE NUMBER OF UNWANTED ANIMALS, WE HELPED LOCAL ANIMAL WELFARE ORGANIZATIONS, MANY OF WHICH ARE OVERWHELMED BY NUMBER OF HOMELESS AND ABUSED PETS. AT THE SAME TIME, WE HELPED OUR COMMUNITY TO SAVE TAXPAYER DOLLARS TRYING TO COPE WITH THE CONSEQUENCES OF SURPLUS PETS.		28,098.
INCLUDES FOREIGN GRANTS: NO		
	<u>\$ 0.</u>	<u>\$ 28,098.</u>

**STATEMENT 6**  
**FORM 990-EZ, PART IV**  
**LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
KATALIN POWERS PO BOX 762 CORTARO, AZ 85652	PRESIDENT/TREAS 0	\$ 0.	\$ 0.	\$ 0.
CORALIE AMES PO BOX 762 CORTARO, AZ 85652	VICE PRESIDENT 0	0.	0.	0.
ED POWERS PO BOX 762 CORTARO, AZ 85652	SECRETARY 0	0.	0.	0.
FRAN FRANCH GIBBS PO BOX 792 CORTARO, AZ 85652	ADVISOR 0	0.	0.	0.
CYNTHIA TAYLOR PO BOX 1628 TUCSON, AZ 85702	DIRECTOR 0	0.	0.	0.
	TOTAL	<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

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STATEMENT 7  
FORM 990-EZ, PART V  
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

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