

Form **990-EZ**

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

OMB No. 1545-1150

**2007**

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)  
Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.  
The organization may have to use a copy of this return to satisfy state reporting requirements.

**Open to Public Inspection**

**A** For the 2007 calendar year, or tax year beginning 7/01, 2007, and ending 6/30, 2008

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> SPAY AND NEUTER SOLUTIONS PO BOX 762 CORTARO, AZ 85652	<b>D</b> Employer identification number 20-0065631
			<b>E</b> Telephone number 520-579-2691
			<b>F</b> Group Exemption Number
			<b>G</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify)

\* Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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

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

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

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$100,000 or more, file Form 990 instead of Form 990-EZ **\$ 49,574.**

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

REVENUE			
1	Contributions, gifts, grants, and similar amounts received	1	44,626.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	
5b	Less: cost or other basis and sales expenses	5b	
5c	Gain or (loss) from sale of assets other than inventory. Subtract line 5b from line 5a (attach sched.)	5c	
6	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>		
6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	3,825.
6b	Less: direct expenses other than fundraising expenses	6b	1,484.
6c	Net income or (loss) from special events and activities. Subtract line 6b from line 6a	6c	2,341.
7a	Gross sales of inventory, less returns and allowances	7a	1,125.
7b	Less: cost of goods sold	7b	518.
7c	Gross profit or (loss) from sales of inventory. Subtract line 7b from line 7a	7c	607.
8	Other revenue (describe _____)	8	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9	47,574.
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	1,450.
16	Other expenses (describe _____)	16	41,117.
17	<b>Total expenses</b> (add lines 10 through 16)	17	42,567.
18	Excess or (deficit) for the year. Subtract line 17 from line 9	18	5,007.
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	2,494.
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	7,501.

**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. (See Instructions)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	803.	6,526.
23 Land and buildings		
24 Other assets (describe <u>SEE STATEMENT 3</u> )	1,691.	975.
25 <b>Total assets</b>	2,494.	7,501.
26 <b>Total liabilities</b> (describe _____)	0.	0.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	2,494.	7,501.

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Part III Statement of Program Service Accomplishments (See the 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	28 a
29		
	(Grants \$ ) If this amount includes foreign grants, check here	29 a
30		
	(Grants \$ ) If this amount includes foreign grants, check here	30 a
31	Other program services (attach schedule)	
	(Grants \$ ) If this amount includes foreign grants, check here	31 a
32	<b>Total program service expenses.</b> Add lines 28a through 31a	32

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
KATALIN POWERS PO BOX 762 CORTARO, AZ 85652	PRESIDENT/TREAS 40.00	0.	0.	0.
CORALIE AMES PO BOX 762 CORTARO, AZ 85652	VICE PRESIDENT 30.00	0.	0.	0.
EDWIN POWERS PO BOX 762 CORTARO, AZ 85652	SECRETARY 10.00	0.	0.	0.
FRAN FRANCH GIBBS PO BOX 762 CORTARO, AZ 85652	ADVISOR 10.00	0.	0.	0.

Part V Other Information (Note the statement requirement in the instructions.)	SEE STATEMENT 6	Yes	No
33 Did the organization make a change in its activities or methods of conducting activities? If 'Yes,' attach a detailed statement of each change	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(c) 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,' attach a statement	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 schedule specified in the line 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	

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Part V Other Information (Note the statement requirement in the instructions.) (Continued)

40 a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.

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.

Table with 2 columns: Yes, No. Row 40b: Yes, No. Row 40e: Yes, No.

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.

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?

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)?

Table with 2 columns: Yes, No. Row 42b: Yes, No. Row 42c: Yes, No.

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

Please 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 officer) is based on all information of which preparer has any knowledge. Signature of officer: Katalin Powers Date: August 9, 2008 Type or print name and title: KATALIN POWERS PRESIDENT

Paid Preparer's Use Only Preparer's signature: NON-PAID PREPARER Date: Check if self-employed: Preparer's SSN or P.I.N. (See General instruction X): Firm's name (or yours if self-employed), address, and ZIP + 4: EIN: Phone no.:

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**STATEMENT 1**  
**FORM 990-EZ, PART I, LINE 6**  
**NET INCOME (LOSS) FROM SPECIAL EVENTS**

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI-BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
PET ROCK DANCE	3,825.	0.	3,825.	1,484.	2,341.
TOTAL	<u>\$ 3,825.</u>	<u>\$ 0.</u>	<u>\$ 3,825.</u>	<u>\$ 1,484.</u>	<u>\$ 2,341.</u>

**STATEMENT 2**  
**FORM 990-EZ, PART I, LINE 16**  
**OTHER EXPENSES**

COMPUTER.....	\$	107.
CONFERENCES, CONVENTIONS, AND MEETINGS.....		2,707.
DEPRECIATION.....		716.
FUND RAISING.....		565.
INSURANCE.....		216.
LICENSES.....		170.
OTHER.....		145.
TELEPHONE.....		128.
VETERINARIANS.....		36,363.
TOTAL	<u>\$</u>	<u>41,117.</u>

**STATEMENT 3**  
**FORM 990-EZ, PART II, LINE 24**  
**OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT.....	\$ 1,691.	\$ 975.
TOTAL	<u>\$ 1,691.</u>	<u>\$ 975.</u>

**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.

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

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
<p>SPAY AND NEUTER SOLUTIONS PROVIDED PARTIAL OR FULL FINANCIAL ASSISTANCE TO QUALIFIED PET OWNERS FOR THEIR PETS AND WE EDUCATED PEOPLE ABOUT THE IMPORTANCE OF THESE PROCEDURES IN PREVENTING THE BIRTH OF UNWANTED ANIMALS. DURING OUR FIFTH FISCAL YEAR, 794 ANIMALS WERE ALTERED. LOW COST SPAY AND NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAVE LIMITED INCOME BUT WERE ABLE TO PAY FOR PART OF THE COST OF THE OPERATION. FREE SPAY NEUTER CERTIFICATES WERE GIVEN TO THOSE WHO HAD NO INCOME AND WERE UNABLE TO PAY FOR ANY PORTION OF THE PROCEDURES. DURING THE PAST FIVE YEARS, WE FINANCED THE SPAY AND NEUTER OPERATIONS FOR 3,511 ANIMALS. BY REDUCING THE NUMBER OF UNWANTED ANIMALS, WE HELPED LOCAL ANIMAL WELFARE ORGANIZATIONS, MANY OF WHICH ARE OVERWHELMED BY THE NUMBER OF HOMELESS AND ABUSED PETS. AT THE SAME TIME, WE HELPED OUR COMMUNITY TO SAVE TAXPAYER DOLLARS TRYING TO COPE WITH THE CONSEQUENCES OF SURPLUS PETS.</p> <p style="text-align: right;">INCLUDES FOREIGN GRANTS: NO</p>	\$ 0.	\$ 0.

**STATEMENT 6  
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