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Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

# 2023

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer **HUMANE SOCIETY OF SONOMA COUNTY** EIN or SSN **94-6001315**

Name and title of officer or person subject to tax **NEVILLE HORMUZ  
INTERIM EXECUTIVE DIRECTOR**

## 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.

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>4,748,458.</u>
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

## 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 2023 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 DILLWOOD BURKEL & MILLAR, LLP to enter my PIN 67099  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 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 2023 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.

68745532060

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_

Date 03/02/25

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

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

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

Form **8879-TE** (2023)

LHA 302521 01-05-24

12550304 134701 67099

2023.05060 HUMANE SOCIETY OF SONOMA 67099\_\_1

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. <b>HUMANE SOCIETY OF SONOMA COUNTY</b>	Taxpayer identification number (TIN) <b>94-6001315</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 1296</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SANTA ROSA, CA 95402</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **ERICA MUNSEL**  
**PO BOX 1296 - SANTA ROSA, CA 95402**

Telephone No. **707-542-0882** Fax No. \_\_\_\_\_

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

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 \_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>0.</b>

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

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

Form header section containing organization name (HUMANE SOCIETY OF SONOMA COUNTY), address (SANTA ROSA, CA 95402), identification number (94-6001315), and other organizational details.

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for Prior Year and Current Year.

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.

Signature block form with fields for officer signature (NEVILLE HORMUZ), preparer name (LOTASHA THOMAS), and firm information (DILLWOOD BURKEL & MILLAR, LLP).

May the IRS discuss this return with the preparer shown above? See instructions [X] 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

1 Briefly describe the organization's mission: TO SAVE LIVES AND BENEFIT THE WELLBEING OF PETS AND THEIR PEOPLE WITH KINDNESS, INNOVATION, AND LEADERSHIP.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 1,899,482. including grants of \$ ) (Revenue \$ 467,941. ) THE SHELTER - THE SOCIETY'S SHELTER PROVIDES SAFE HAVEN AND CARE FOR ABANDONED, INJURED, ABUSED AND RESCUED ANIMALS. THROUGH ITS VETERINARY SERVICES, FOSTER NETWORK, SPAY AND NEUTER SERVICES, AND ENRICHMENT PROGRAMS, ANIMALS RECEIVE EXPERT MEDICAL CARE, SOCIALIZATION AND TRAINING AS THEY ARE READIED FOR ADOPTION. THE SOCIETY IS A MANAGED ADMISSION SHELTER WHICH EMPLOYS PET RETENTION STRATEGIES TO HELP PETS REMAIN IN THEIR HOMES. IN ACCORDANCE WITH THE ASILOMAR ACCORDS, WE ARE A "NO-KILL" ORGANIZATION WITH A 98% LIVE-RELEASE RATE.

4b (Code: ) (Expenses \$ 2,234,019. including grants of \$ ) (Revenue \$ 201,045. ) THE HUMANE SOCIETY OF SONOMA COUNTY OPERATED THREE VETERINARY MEDICAL FACILITIES: SHELTER MEDICINE, THE SPAY & NEUTER CLINIC, AND THE COMMUNITY VETERINARY CLINIC, WHICH PROVIDES LOW COST VETERINARY SERVICES TO SONOMA COUNTY RESIDENTS WHO QUALIFY BASED ON INCOME.

4c (Code: ) (Expenses \$ 313,518. including grants of \$ ) (Revenue \$ 635,474. ) OTHER SERVICES - THE SOCIETY PROVIDES A WIDE RANGE OF SERVICES AIMED AT ENHANCING THE BOND BETWEEN PEOPLE AND ANIMALS. THESE SERVICES INCLUDE DOG TRAINING CLASSES, SPAY/NEUTER SERVICES, AND HUMANE EDUCATION. THE SOCIETY ALSO OFFERED CREMATION SERVICES FOR DECEASED PETS UNTIL 6/30/24 WHEN THE SERVICE WAS DISCONTINUED.

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

4e Total program service expenses 4,447,019.

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 include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and controlled entities.

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 include questions 1a, 1b, and 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 counts, tax returns, gross income, foreign accounts, prohibited transactions, and various organizational requirements.



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... 11; 1b Enter the number of voting members included... 11; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders... X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O... X

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? X; 10b 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? X; 11b 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... X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done... X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official... X; b Other officers or key employees of the organization... X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b 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 CA
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 [X] 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
ERICA MUNSEL - 707-542-0882
PO BOX 1296, SANTA ROSA, CA 95402

**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) LINDSAY MCCALL EXECUTIVE DIRECTOR	40.00			X			175,902.	0.	3,762.	
(2) ADA NORRIS VETERINARIAN	40.00				X		131,716.	0.	5,096.	
(3) PRISCILLA LOCKE DIRECTOR OF DEVELOPMENT	40.00				X		123,405.	0.	8,740.	
(4) KATHERINE MENARD VETERINARIAN	40.00				X		117,487.	0.	3,742.	
(5) DWIGHT R PEARSON FORMER DIRECTOR OF FINANCE	40.00			X			118,929.	0.	0.	
(6) ERICA MUNSEL CURRENT DIRECTOR OF FINANCE	40.00			X			14,615.	0.	0.	
(7) KATI AHO DIRECTOR	2.00	X					0.	0.	0.	
(8) LISA BARNES VICE-PRESIDENT	2.00	X		X			0.	0.	0.	
(9) SANDY CHUTE DIRECTOR	1.00	X					0.	0.	0.	
(10) JOHNNY DRAKE DIRECTOR	1.00	X					0.	0.	0.	
(11) CHRIS KITTREDGE DIRECTOR	1.00	X					0.	0.	0.	
(12) STEVE MAASS DIRECTOR	1.00	X					0.	0.	0.	
(13) NEVILLE HORMUZ SECRETARY	2.00	X		X			0.	0.	0.	
(14) KELLY STROMGREN TREASURER	3.00	X		X			0.	0.	0.	
(15) KRISTEN TRISKO PRESIDENT	5.00	X		X			0.	0.	0.	
(16) ANA SUAREZ DIRECTOR	2.00	X					0.	0.	0.	
(17) ROBERT QUAIL DIRECTOR	1.00	X					0.	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) SOPHIA GROSSI FORMER VICE PRESIDENT	2.00	X						0.	0.	0.
<b>1b Subtotal</b> .....							682,054.	0.	21,340.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							682,054.	0.	21,340.	

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 5

	Yes	No
3 Did the organization list any <b>former</b> 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
NONE		

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 0

**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	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>	130,760.				
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	3,104,698.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 165,551.				
	<b>h Total.</b> Add lines 1a-1f .....		3,235,458.				
Program Service Revenue	<b>2 a</b> COMMUNITY VET CLINIC	<b>Business Code</b>					
		456199	338,979.	338,979.			
	<b>b</b> SPAY/NEUTER	456199	334,950.	334,950.			
	<b>c</b> HEALDSBURG CENTER	456199	296,434.	296,434.			
	<b>d</b> AFTERCARE SERVICES	456199	185,971.	185,971.			
	<b>e</b> ADOPTIONS	456199	184,496.	184,496.			
	<b>f</b> All other program service revenue .....	456199	143,198.	143,198.			
	<b>g Total.</b> Add lines 2a-2f .....		1,484,028.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		127,940.			127,940.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	61,051.			
			(ii) Personal				
				4,056.			
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>	56,995.				
	<b>d</b> Net rental income or (loss) .....		56,995.		14,544.	42,451.	
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities	1,282,720.	6,211.		
			(ii) Other				
				1,291,615.	9,514.		
				-8,895.	-3,303.		
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
<b>d</b> Net gain or (loss) .....		-12,198.			-12,198.		
<b>8 a</b> Gross income from fundraising events (not including \$ 130,760. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		241,060.				
			205,257.				
			35,803.			35,803.	
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
			179,955.				
			-179,955.	-179,955.			
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
Miscellaneous Revenue	<b>11 a</b> MISCELLANEOUS	<b>Business Code</b>					
		541900	387.	387.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....		387.					
<b>12 Total revenue.</b> See instructions .....		4,748,458.	1,304,460.	14,544.	193,996.		

**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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	291,881.	77,958.	187,937.	25,986.
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 .....	3,020,707.	2,481,692.	111,848.	427,167.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....	229,505.	177,339.	20,770.	31,396.
10 Payroll taxes .....	260,264.	201,107.	23,554.	35,603.
11 Fees for services (nonemployees):				
a Management .....				
b Legal .....	15.			15.
c Accounting .....	29,550.		29,550.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	16,531.		16,531.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	40,588.	10,050.	1,673.	28,865.
12 Advertising and promotion .....	16,440.	13,886.		2,554.
13 Office expenses .....	21,323.	11,733.	1,293.	8,297.
14 Information technology .....	10,762.	9,383.	1,021.	358.
15 Royalties .....				
16 Occupancy .....	241,546.	213,461.	20,756.	7,329.
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings .....				
20 Interest .....	76,762.	66,089.	7,967.	2,706.
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	359,838.	342,307.	5,478.	12,053.
23 Insurance .....	116,184.	90,354.	22,574.	3,256.
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 <b>PROGRAM EXPENSES</b>	484,375.	484,214.		161.
b <b>MAINTENANCE &amp; REPAIR</b>	171,761.	132,633.	12,508.	26,620.
c <b>PRINTING &amp; POSTAGE</b>	136,526.	5,425.	397.	130,704.
d <b>BANK &amp; CREDIT CARD CHAR</b>	48,050.	22,791.	159.	25,100.
e All other expenses .....	162,157.	106,597.	25,793.	29,767.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	5,734,765.	4,447,019.	489,809.	797,937.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	3,585,756.	<b>1</b>	658,584.
	<b>2</b> Savings and temporary cash investments .....	283,499.	<b>2</b>	828,235.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	53,697.	<b>4</b>	39,899.
	<b>5</b> 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	27,717.
	<b>9</b> Prepaid expenses and deferred charges .....	131,305.	<b>9</b>	123,857.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 11,273,783.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 5,601,862.		
	<b>11</b> Investments - publicly traded securities .....	5,632,014.	<b>10c</b>	5,671,921.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	1,631,429.	<b>11</b>	3,070,855.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....	953,603.	<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	3,000.	<b>14</b>	930,937.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	12,274,303.	<b>15</b>	3,000.	
		<b>16</b>	11,355,005.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	331,684.	<b>17</b>	320,919.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	155,662.	<b>19</b>	121,532.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	2,229,005.	<b>23</b>	2,129,747.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	2,716,351.	<b>26</b>	2,572,198.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	6,050,358.	<b>27</b>	5,349,510.
	<b>28</b> Net assets with donor restrictions .....	3,507,594.	<b>28</b>	3,433,297.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	9,557,952.	<b>32</b>	8,782,807.
	<b>33</b> Total liabilities and net assets/fund balances .....	12,274,303.	<b>33</b>	11,355,005.

**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	4,748,458.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,734,765.
3	Revenue less expenses. Subtract line 2 from line 1	3	-986,307.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,557,952.
5	Net unrealized gains (losses) on investments	5	211,162.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,782,807.

**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 (2023)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Name of the organization <b>HUMANE SOCIETY OF SONOMA COUNTY</b>	Employer identification number <b>94-6001315</b>
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**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 .....
- g Provide the following information about the supported organization(s).

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



**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	4011677.	4118055.	3092910.	4445019.	3235458.	18903119.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	4011677.	4118055.	3092910.	4445019.	3235458.	18903119.
<b>5</b> 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) .....						701,956.
<b>6 Public support.</b> Subtract line 5 from line 4.						18201163.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	4011677.	4118055.	3092910.	4445019.	3235458.	18903119.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	43,792.	25,335.	28,598.	61,095.	127,940.	286,760.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	85,692.	151,080.	173,331.	258,302.	92,798.	761,203.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						19951082.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	6,669,619.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	91.23	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	91.34	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> 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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2023. 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 - 2022. 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
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> 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>b</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>		
<b>c</b> 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>		
<b>4a</b> 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>b</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>		
<b>c</b> 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>		
<b>5a</b> 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>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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>b</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>		
<b>c</b> 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>		
<b>10a</b> 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>b</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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

**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.)

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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

2023

Open to Public Inspection

Name of the organization HUMANE SOCIETY OF SONOMA COUNTY Employer identification number 94-6001315

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.



**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 in 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	1,656,893.	1,574,069.	1,974,384.	1,499,969.	1,469,458.
b Contributions					
c Net investment earnings, gains, and losses	203,925.	184,654.	-319,929.	526,571.	62,490.
d Grants or scholarships					
e Other expenditures for facilities and programs	133,690.	86,000.	66,000.	40,000.	19,000.
f Administrative expenses	16,531.	15,740.	14,386.	12,156.	12,979.
g End of year balance	1,710,597.	1,656,893.	1,574,069.	1,974,384.	1,499,969.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment 100 %
  - c Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes | No |
|--|-----|----|
| (i) Unrelated organizations?   |     | X  |
| (ii) Related organizations?  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 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		3,337.		3,337.
b Buildings		9,069,201.	4,482,617.	4,586,584.
c Leasehold improvements		1,620,023.	641,147.	978,876.
d Equipment		553,362.	477,324.	76,038.
e Other		27,860.	774.	27,086.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,671,921.

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely held equity interests, and Other (A-H).

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered 1 through 9.

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

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

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 9.

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Section 1 includes Federal income taxes and rows 2-9.

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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 ... [X]

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

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

1	Total revenue, gains, and other support per audited financial statements		1	5,152,402.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	211,162.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	209,313.	
e	Add lines 2a through 2d	2e		420,475.
3	Subtract line 2e from line 1	3		4,731,927.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	16,531.	
c	Add lines 4a and 4b	4c		16,531.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		4,748,458.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

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

1	Total expenses and losses per audited financial statements		1	5,927,547.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	209,313.	
e	Add lines 2a through 2d	2e		209,313.
3	Subtract line 2e from line 1	3		5,718,234.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	16,531.	
c	Add lines 4a and 4b	4c		16,531.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		5,734,765.

**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 V, LINE 4:**

THE SOCIETY'S BOARD ALLOCATES A PORTION OF THE CUMULATIVE INVESTMENT RETURN FOR SUPPORT OF CURRENT SPAY/NEUTER OPERATIONS. THE REMAINDER IS RETAINED TO SUPPORT OPERATIONS OF FUTURE YEARS AND TO OFFSET POTENTIAL MARKET DECLINES.

**PART X, LINE 2:**

THE SOCIETY DETERMINES WHETHER ITS TAX POSITIONS ARE "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED UPON EXAMINATION BY THE APPLICABLE TAXING AUTHORITY BASED ON THE TECHNICAL MERITS OF THE POSITIONS. AS OF JUNE 30, 2024, THE SOCIETY HAS REVIEWED ITS TAX POSITIONS AND HAS CONCLUDED NO RESERVE FOR UNCERTAIN TAX POSITIONS IS REQUIRED. THE

**Part XIII** Supplemental Information (continued)

SOCIETY'S EXEMPT ORGANIZATION INFORMATION RETURNS ARE SUBJECT TO REVIEW THROUGH THREE YEARS AFTER THE DATE OF FILING FOR FEDERAL AND FOUR YEARS AFTER THE DATE OF FILING FOR STATE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING DIRECT EXPENSES

UNRELATED BUSINESS DIRECT EXPENSES

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT INCOME

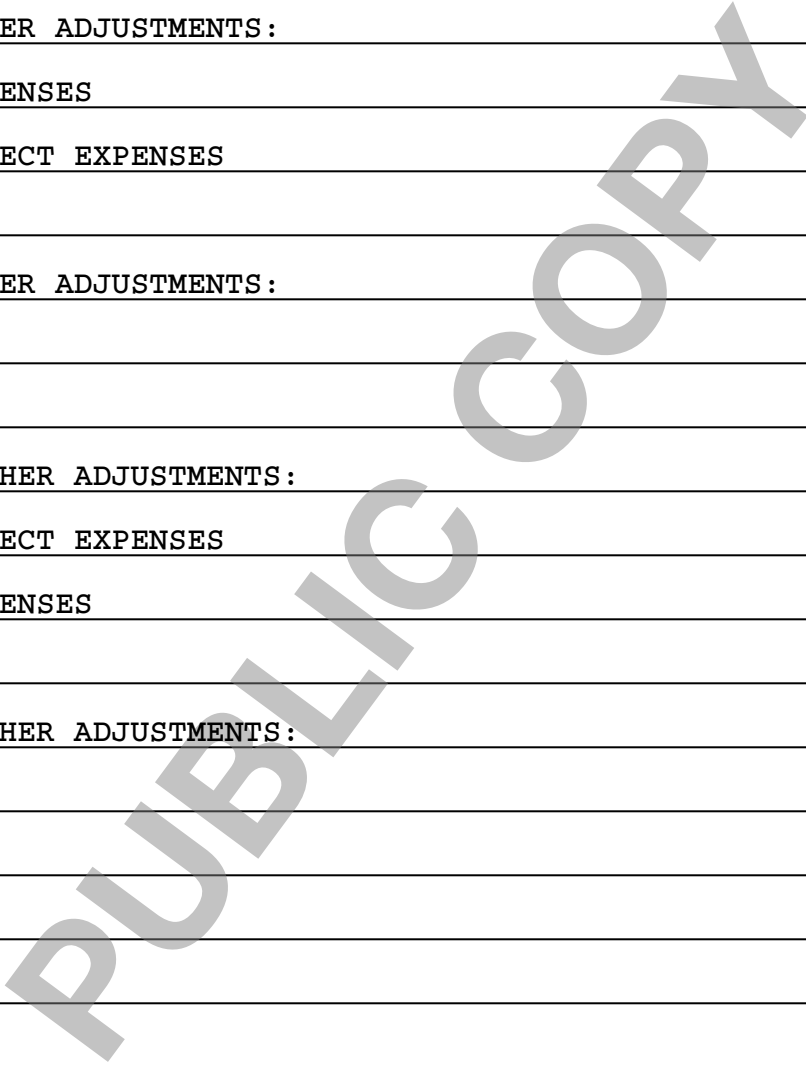
PART XII, LINE 2D - OTHER ADJUSTMENTS:

UNRELATED BUSINESS DIRECT EXPENSES

FUNDRAISING DIRECT EXPENSES

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT INCOME



**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**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.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Name of the organization **HUMANE SOCIETY OF SONOMA COUNTY** Employer identification number **94-6001315**

**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  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 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			
CAR DONATION SERVICES - 4971 PACHECO BLVD, MARTINEZ, CA	VEHICLE DONATION SALES	X		98,257.	50,795.	47,462.
<b>Total</b>				98,257.	50,795.	47,462.

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.

**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 (add col. (a) through col. (c))
		WAGS, WHISKERS, & (event type)	OTHER (event type)	NONE (total number)	
Revenue	1	366,945.	4,875.		371,820.
	2	130,760.			130,760.
	3	236,185.	4,875.		241,060.
Direct Expenses	4				
	5	68,364.			68,364.
	6				
	7	25,974.			25,974.
	8				
	9	109,990.	929.		110,919.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				35,803.

**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))
Revenue	1				
	2				
Direct Expenses	3				
	4				
	5				
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: CAR DONATION SERVICES

(I) ADDRESS OF FUNDRAISER: 4971 PACHECO BLVD, MARTINEZ, CA 94553

**PART I, LINE 2B, COLUMN (V):**

HUMANE SOCIETY OF SONOMA COUNTY OPERATES A CAR DONATION PROGRAM THROUGH A

COMMERCIAL FUNDRAISER FOR CHARITABLE PURPOSES. AMOUNTS REPORTED ON PART VIII STATEMENT OF REVENUE INCLUDE THE NET AMOUNTS RECEIVED BY THE

**Part IV** Supplemental Information *(continued)*

ORGANIZATION.

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**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Name of the organization

**HUMANE SOCIETY OF SONOMA COUNTY**

Employer identification number

**94-6001315**

**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 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
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

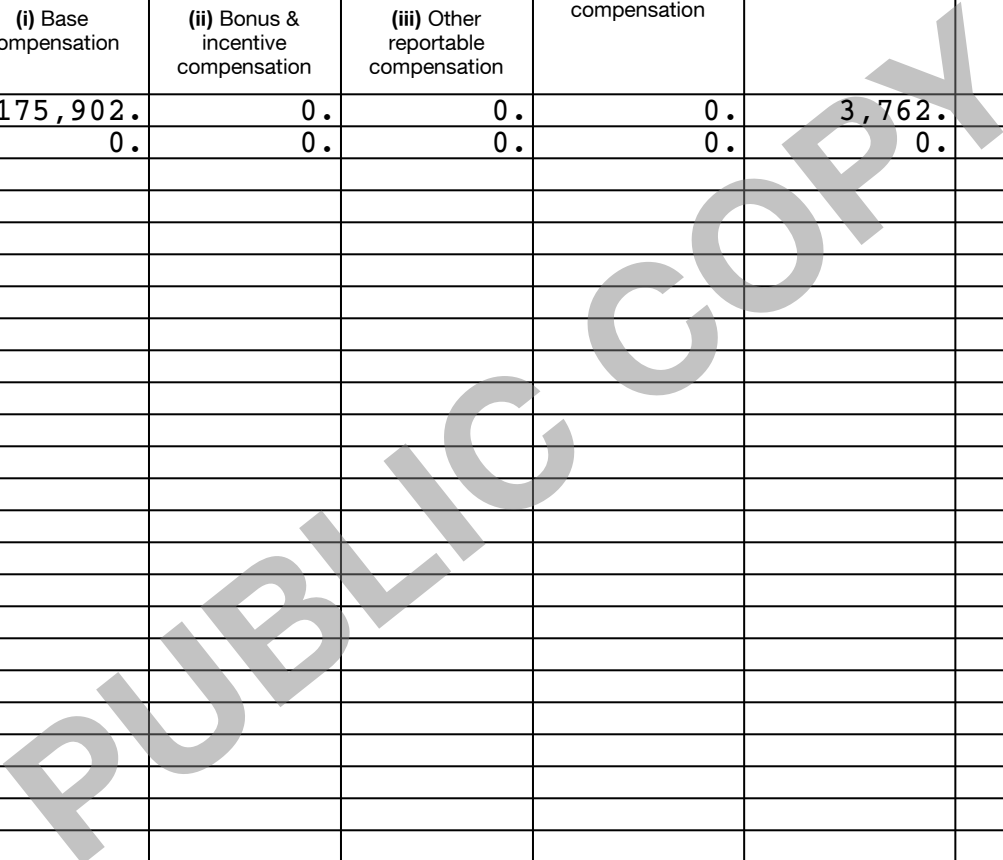
Schedule J (Form 990) 2023

**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, described in the instructions, 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) amounts for that individual.

(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 of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) LINDSAY MCCALL EXECUTIVE DIRECTOR	(i)	175,902.	0.	0.	0.	3,762.	179,664.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(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 for any additional information.

PART I, LINE 3:

THE EXECUTIVE DIRECTOR RESEARCHES AND PROPOSES COMPENSATION PACKAGES FOR ALL EMPLOYEES. THE BOARD OF DIRECTORS REVIEWS AND APPROVES THESE PACKAGES AS PART OF THE ANNUAL BUDGET PROCESS.

PUBLIC COPY

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2023**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **HUMANE SOCIETY OF SONOMA COUNTY** Employer identification number **94-6001315**

**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	X	36	47,462 . FMV	
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	3	10,074 . FMV	
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				
18 Collectibles				
19 Food inventory	X	15	6,902 . FMV	
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( AUCTION PACKAGE )	X	196	82,304 . FMV	
26 Other ( SUPPLIES )	X	1	11,934 . FMV	
27 Other ( MARKETING )	X	1	6,375 . FMV	
28 Other ( EVENT SPACE )	X	1	500 . FMV	

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 3

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? .....  
 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? .....  
 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....  
 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.

	Yes	No
30a		X
31		X
32a	X	

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

Schedule M (Form 990) 2023

**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:

THE ORGANIZATION CONTRACTS WITH A CAR DONATION SERVICE TO ASSIST WITH FACILITATING CAR DONATIONS TO THE POINT OF SALE.

PUBLIC COPY

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

HUMANE SOCIETY OF SONOMA COUNTY

Employer identification number

94-6001315

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMMUNITY RESOURCES FOR PETS.

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

THE TAX RETURN IS REVIEWED BY THE FINANCE DIRECTOR AND EXECUTIVE DIRECTOR WITH FEEDBACK COMMUNICATED TO THE TAX PREPARER. THE BOARD OF DIRECTORS IS FURNISHED WITH AN ELECTRONIC COPY OF THE TAX RETURN PRIOR TO FILING.

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

ANNUALLY BOARD AND COMMITTEE MEMBERS ARE REQUIRED TO IDENTIFY ALL POTENTIAL SITUATIONS AND TRANSACTIONS THAT COULD RESULT IN A CONFLICT OF INTEREST. IN THE EVENT AN ACTIVITY OR TRANSACTION ARISES WHEREBY A CONFLICT OF INTEREST EXISTS, INVOLVED BOARD MEMBERS CANNOT PARTICIPATE IN THE DECISION-MAKING OR VOTE.

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

THE EXECUTIVE DIRECTOR RESEARCHES AND PROPOSES COMPENSATION PACKAGES FOR ALL EMPLOYEES. THE BOARD OF DIRECTORS REVIEWS AND APPROVES THESE PACKAGES AS PART OF THE ANNUAL BUDGET PROCESS.

MOREOVER, THE BOARD SHALL REVIEW THE FAIRNESS OF COMPENSATION, INCLUDING BENEFITS, PAID TO THE EXECUTIVE DIRECTOR UPON THE OCCURRENCE OF THE FOLLOWING:

- (A) THE EXECUTIVE DIRECTOR IS HIRED;
- (B) THE EXECUTIVE DIRECTOR'S TERM OF EMPLOYMENT IS EXTENDED OR RENEWED, OR;
- (C) THE EXECUTIVE DIRECTOR'S COMPENSATION IS MODIFIED, UNLESS SUCH

MODIFICATION OCCURS PURSUANT TO A GENERAL MODIFICATION OF COMPENSATION THAT

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

Schedule O (Form 990) 2023

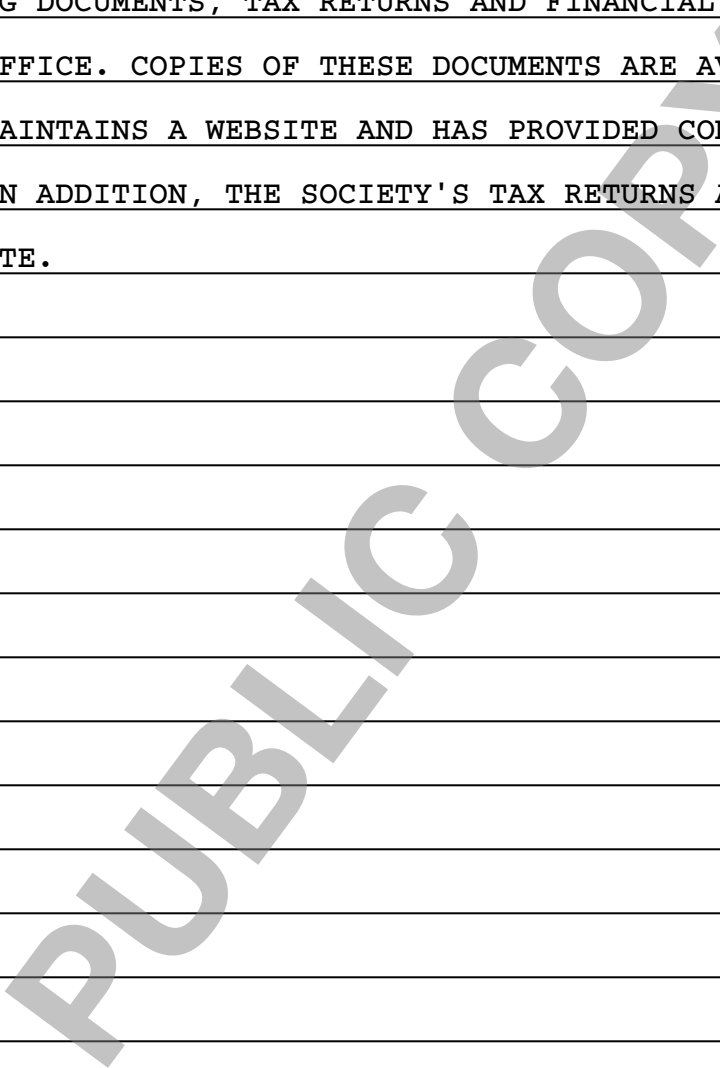
LHA 332211 11-14-23

Name of the organization <b>HUMANE SOCIETY OF SONOMA COUNTY</b>	Employer identification number <b>94-6001315</b>
--	---

**EXTENDS TO SUBSTANTIALLY ALL EMPLOYEES.**

**FORM 990, PART VI, SECTION C, LINE 19:**

**THE SOCIETY'S GOVERNING DOCUMENTS, TAX RETURNS AND FINANCIAL INFORMATION ARE KEPT IN THE MAIN OFFICE. COPIES OF THESE DOCUMENTS ARE AVAILABLE UPON REQUEST. THE SOCIETY MAINTAINS A WEBSITE AND HAS PROVIDED CONTACT INFORMATION THEREIN. IN ADDITION, THE SOCIETY'S TAX RETURNS ARE AVAILABLE ON THE GUIDESTAR WEBSITE.**



Form **8879-TE**

# IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning JUL 1, 2023, and ending JUN 30, 2024

# 2023

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

**HUMANE SOCIETY OF SONOMA COUNTY**

EIN or SSN

**94-6001315**

Name and title of officer or person subject to tax

**NEVILLE HORMUZ  
INTERIM EXECUTIVE DIRECTOR**

## 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.**

<b>1a</b> Form 990 check here .....	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here ...	<input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ...	<input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here .....	<input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here .....	<input checked="" type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) .....	<b>6b</b> <u>0.</u>
<b>7a</b> Form 4720 check here .....	<input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here .....	<input type="checkbox"/>	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here .....	<input type="checkbox"/>	<b>b Tax due</b> (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<input type="checkbox"/>	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

## 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 2023 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 DILLWOOD BURKEL & MILLAR, LLP to enter my PIN 67099  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 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 2023 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.

**68745532060**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 03/02/25

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

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

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

Form **8879-TE** (2023)



**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

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

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

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

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. <b>HUMANE SOCIETY OF SONOMA COUNTY</b>	Taxpayer identification number (TIN) <b>94-6001315</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 1296</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SANTA ROSA, CA 95402</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of **ERICA MUNSEL**  
**PO BOX 1296 - SANTA ROSA, CA 95402**

Telephone No. **707-542-0882** Fax No. \_\_\_\_\_

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

**1** I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20 \_\_\_\_ or  
 tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

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

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	<b>110.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	<b>110.</b>

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

**MAIL TO: DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0045**

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

For calendar year 2023 or other tax year beginning JUL 1, 2023, and ending JUN 30, 2024

2023

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

Form header section including: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year 11,355,005, D Employer identification number 94-6001315, E Group exemption number, F Check box if an amended return.

Form header section including: G Check organization type 501(c) corporation, H Check if filing only to claim, I Check if a 501(c)(3) organization filing a consolidated return, J Enter the number of attached Schedules A (Form 990-T) 1, K During the tax year, was the corporation a subsidiary, L The books are in care of ERICA MUNSEL Telephone number 707-542-0882

Part I Total Unrelated Business Taxable Income table with 11 rows and 2 columns (description, amount). Total amount: 525.

Part II Tax Computation table with 7 rows and 2 columns (description, amount). Total amount: 110.

Part III Tax and Payments table with 5 main rows and sub-rows (1a-1d, 3a-3e, 4, 5) and 2 columns (description, amount). Total amount: 0.

**Part III Tax and Payments** (continued)

<b>6 a</b>	Payments: Preceding year's overpayment credited to the current year .....	<b>6a</b>		
<b>b</b>	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
<b>g</b>	Elective payment election amount from Form 3800 .....	<b>6g</b>	99,310.	
<b>h</b>	Payment from Form 2439 .....	<b>6h</b>		
<b>i</b>	Credit from Form 4136 .....	<b>6i</b>		
<b>j</b>	Other (see instructions) .....	<b>6j</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6j .....	<b>7</b>		99,310.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		99,310.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> <b>Refunded</b>	<b>11</b>		99,310.

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2023 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 .....	Yes	No
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ .....		
<b>5</b>	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.		
	Business Activity Code	Available post-2017 NOL carryover	
	531120	\$ 12,981.	
		\$	
		\$	
		\$	
<b>6 a</b>	Reserved for future use .....		
<b>b</b>	Reserved for future use .....		

**Part V Supplemental Information**

Provide any additional information. See instructions.

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.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **INTERIM EXECUTIVE DIRECTOR**

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name: **LOTASHA THOMAS** Preparer's signature: **LOTASHA THOMAS** Date: **03/02/25** Check  if self-employed PTIN: **P01225273**

Firm's name: **DILLWOOD BURKEL & MILLAR, LLP** Firm's EIN: **68-0456752**

Firm's address: **175 CONCOURSE BOULEVARD, SUITE A SANTA ROSA, CA 95403** Phone no.: **(707) 577-8806**

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

1

OMB No. 1545-0047

2023

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

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://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).

<b>A</b> Name of the organization <b>HUMANE SOCIETY OF SONOMA COUNTY</b>	<b>B</b> Employer identification number <b>94-6001315</b>
<b>C</b> Unrelated business activity code (see instructions) <b>531120</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business **COMMERCIAL SPACE LEASE**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales _____			
<b>b</b> Less returns and allowances _____ <b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Part III, line 8) .....	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c .....	<b>3</b>		
<b>4 a</b> Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions .....	<b>4a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts .....	<b>4c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement) .....	<b>5</b>		
<b>6</b> Rent income (Part IV) .....	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V) .....	9,749.	2,126.	7,623.
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI) .....	<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) .....	<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII) .....	<b>10</b>		
<b>11</b> Advertising income (Part IX) .....	<b>11</b>		
<b>12</b> Other income (see instructions; attach statement) .....	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12 .....	9,749.	2,126.	7,623.

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

<b>1</b> Compensation of officers, directors, and trustees (Part X) .....	<b>1</b>		
<b>2</b> Salaries and wages .....	<b>2</b>		
<b>3</b> Repairs and maintenance .....	<b>3</b>		
<b>4</b> Bad debts .....	<b>4</b>		
<b>5</b> Interest (attach statement). See instructions .....	<b>5</b>		
<b>6</b> Taxes and licenses .....	<b>6</b>		
<b>7</b> Depreciation (attach Form 4562). See instructions .....	<b>7</b>		
<b>8</b> Less depreciation claimed in Part III and elsewhere on return .....	<b>8a</b>		<b>8b</b>
<b>9</b> Depletion .....	<b>9</b>		
<b>10</b> Contributions to deferred compensation plans .....	<b>10</b>		
<b>11</b> Employee benefit programs .....	<b>11</b>		
<b>12</b> Excess exempt expenses (Part VIII) .....	<b>12</b>		
<b>13</b> Excess readership costs (Part IX) .....	<b>13</b>		
<b>14</b> Other deductions (attach statement) .....	<b>14</b>		
<b>15 Total deductions.</b> Add lines 1 through 14 .....	<b>15</b>		0.
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) .....	<b>16</b>		7,623.
<b>17</b> Deduction for net operating loss. See instructions .....	<b>17</b>	STMT 1 STMT 3	6,098.
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16 .....	<b>18</b>		1,525.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year .....	1	
2	Purchases .....	2	
3	Cost of labor .....	3	
4	Additional section 263A costs (attach statement) .....	4	
5	Other costs (attach statement) .....	5	
6	<b>Total.</b> Add lines 1 through 5 .....	6	
7	Inventory at end of year .....	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
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 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"/>				
		A	B	C	D
2 Rent received or accrued					
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 2a and 2b (attach statement) .....					
5 <b>Total deductions.</b> 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"/>	BLDG FOR PET GROOMER			
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				
		A	B	C	D
2 Gross income from or allocable to debt-financed property .....		18,600.			
3 Deductions directly connected with or allocable to debt-financed property					
a Straight line depreciation (attach statement) .....		0.			
b Other deductions (attach statement) <u>STMT 6</u> .....		4,056.			
c Total deductions (add lines 3a and 3b, columns A through D) .....		4,056.			
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) <u>STMT 4</u> .....		18,965.			
5 Average adjusted basis of or allocable to debt-financed property (attach statement) <u>STMT 5</u> .....		36,183.			
6 Divide line 4 by line 5 .....		52.414%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....		9,749.			
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....		9,749.			
9 Allocable deductions. Multiply line 3c by line 6 .....		2,126.			
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....		2,126.			
11 <b>Total dividends-received deductions</b> included in line 10 .....		0.			

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

Table with 6 columns: 1. Name of controlled organization, 2. Employer identification number, 3. Net unrelated income (loss), 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. Includes sections for Exempt and Nonexempt Controlled Organizations and a Totals row.

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

Table with 5 columns: 1. Description of income, 2. Amount of income, 3. Deductions directly connected, 4. Set-asides, 5. Total deductions and set-asides. Includes a Totals row.

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

Table with 7 rows: 1. Description of exploited activity, 2. Gross unrelated business income, 3. Expenses directly connected with production of unrelated business income, 4. Net income (loss) from unrelated trade or business, 5. Gross income from activity that is not unrelated business income, 6. Expenses attributable to income entered on line 5, 7. Excess exempt expenses.

**Part IX Advertising Income**

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

- A
- B
- C
- D

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

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.

a				
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.

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 -0- on line 8 .....

- 5 Readership costs .....
- 6 Circulation income .....
- 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 -0- .....
- 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 .....


a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 .....

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)

POST 2017 NOL SCHEDULE

STATEMENT 1

PRIOR YEAR POST 2017 NOL	NOL DEDUCTION	CARRYFORWARD OF POST 2017 NOL
12,981.	6,098.	6,883.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/18	12,271.	8,493.	3,778.	3,778.
06/30/19	9,203.	0.	9,203.	9,203.
NOL CARRYOVER AVAILABLE THIS YEAR			12,981.	12,981.

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 3

TAXABLE INCOME FROM ALL ENTITIES	7,623.
THIS ENTITIES PORTION OF TAXABLE INCOME	7,623.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	7,623.
80% INCOME LIMITATION	6,098.
POST-2017 AVAILABLE	12,981.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	6,098.



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
BLDG FOR PET GROOMER	1	
BEGINNING FIRST MONTH		19,329.
BEGINNING SECOND MONTH		19,264.
BEGINNING THIRD MONTH		19,198.
BEGINNING FOURTH MONTH		19,132.
BEGINNING FIFTH MONTH		19,065.
BEGINNING SIXTH MONTH		18,999.
BEGINNING SEVENTH MONTH		18,933.
BEGINNING EIGHTH MONTH		18,866.
BEGINNING NINTH MONTH		18,799.
BEGINNING TENTH MONTH		18,732.
BEGINNING ELEVENTH MONTH		18,664.
BEGINNING TWELFTH MONTH		18,597.
TOTAL OF ALL MONTHS		227,578.
NUMBER OF MONTHS IN YEAR		12
AVERAGE ACQUISITION DEBT		18,965.

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
BLDG FOR PET GROOMER	1	
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON FIRST DAY OF YEAR		36,151.
AVERAGE ADJUSTED BASIS OF PROPERTY HELD ON LAST DAY OF YEAR		36,215.
AVERAGE ADJUSTED BASIS OF PROPERTY FOR THE YEAR		36,183.

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

FORM 990-T (A)

PART V - OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	PERCENT ALLOCABLE	ALLOCABLE TOTAL
ALLOCATED OPERATING EXPENSES		4,056.		
- SUBTOTAL -	1	4,056.	1.00	4,056.
TOTAL OF FORM 990-T, SCHEDULE A, PART V, LINE 3(B)				4,056.

PUBLIC COPY

# General Business Credit

Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
You must include all pages of Form 3800 with your return.

Name(s) shown on return

Identifying number

**HUMANE SOCIETY OF SONOMA COUNTY**

**94-6001315**

**A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions  Yes  No

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**

Go to Part III before Parts I and II. See instructions.

<b>1</b> Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions		<b>1</b>	
<b>2</b> Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	<b>2</b>		
<b>3</b> Enter the applicable passive activity credits allowed for 2023. See instructions		<b>3</b>	
<b>4</b> Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input checked="" type="checkbox"/>		<b>4</b>	
<b>5</b> Carryback of general business credit from 2024. See instructions		<b>5</b>	
<b>6</b> Add lines 1, 3, 4, and 5		<b>6</b>	

**Part II Allowable Credit**

<b>7</b> Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2.</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return.</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.</li> </ul>		<b>7</b>	<b>110.</b>
<b>8</b> Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 11.</li> <li>Corporations. Enter the amount from Form 4626, Part II, line 13.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>		<b>8</b>	<b>0.</b>
<b>9</b> Add lines 7 and 8		<b>9</b>	<b>110.</b>
<b>10a</b> Foreign tax credit	<b>10a</b>		
<b>b</b> Certain allowable credits (see instructions)	<b>10b</b>		
<b>c</b> Add lines 10a and 10b		<b>10c</b>	
<b>11</b> <b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		<b>11</b>	<b>110.</b>
<b>12</b> <b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	<b>12</b>		<b>110.</b>
<b>13</b> Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	<b>13</b>		
<b>14</b> Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 9.</li> <li>Corporations. Enter -0-.</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.</li> </ul>	<b>14</b>		
<b>15</b> Enter the greater of line 13 or line 14		<b>15</b>	
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-		<b>16</b>	<b>110.</b>
<b>17</b> Enter the <b>smaller</b> of line 6 or line 16 <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		<b>17</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2023)

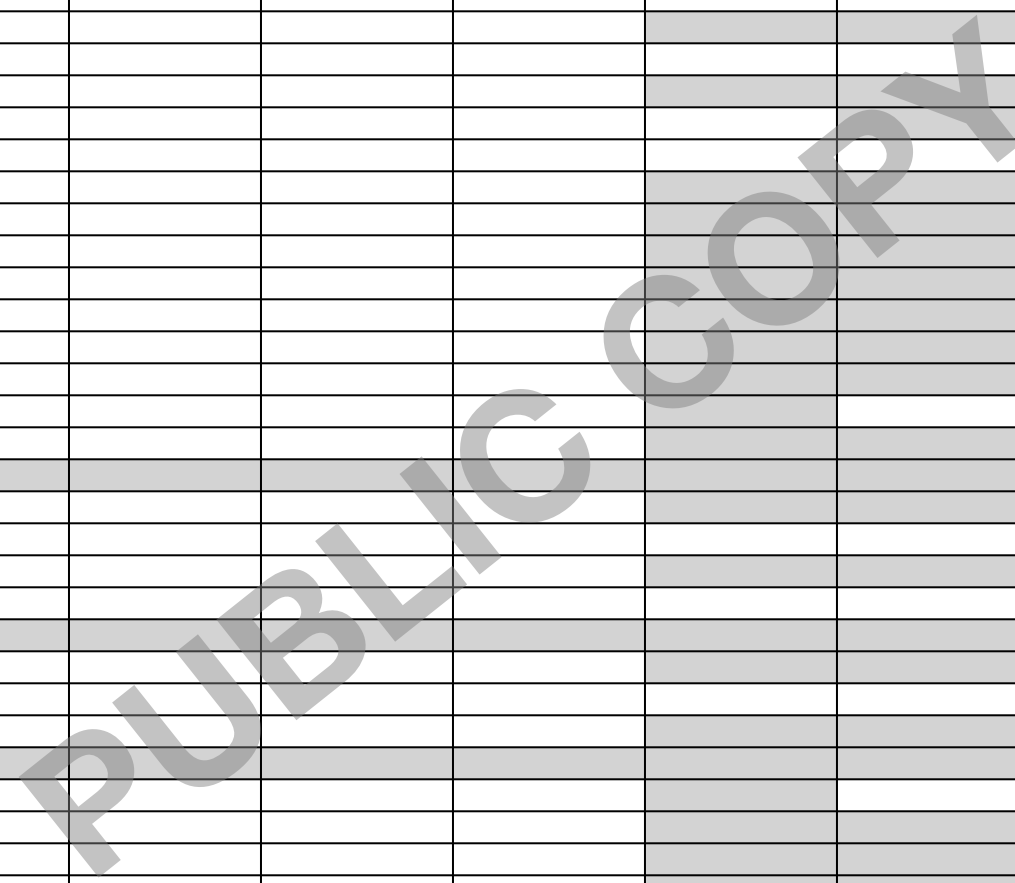
**Part II Allowable Credit** (continued)

**Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions .....	18	
19	Enter the greater of line 13 or line 18 .....	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- .....	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- .....	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f) .....	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f) .....	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions .....	24	
25	Add lines 22 and 24 .....	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0- .....	27	110.
28	Add lines 17 and 26 .....	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- .....	29	110.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions .....	30	99,420.
31	Reserved .....	31	
32	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions .....	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions .....	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach .....	34	
	Check this box if the carryforward was changed or revised from the original reported amount .....		<input type="checkbox"/>
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions .....	35	
36	Add lines 30, 33, 34, and 35 .....	36	99,420.
37	Enter the <b>smaller</b> of line 29 or line 36 .....	37	110.
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 6a.</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c.</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b.</li> </ul>	38	110.

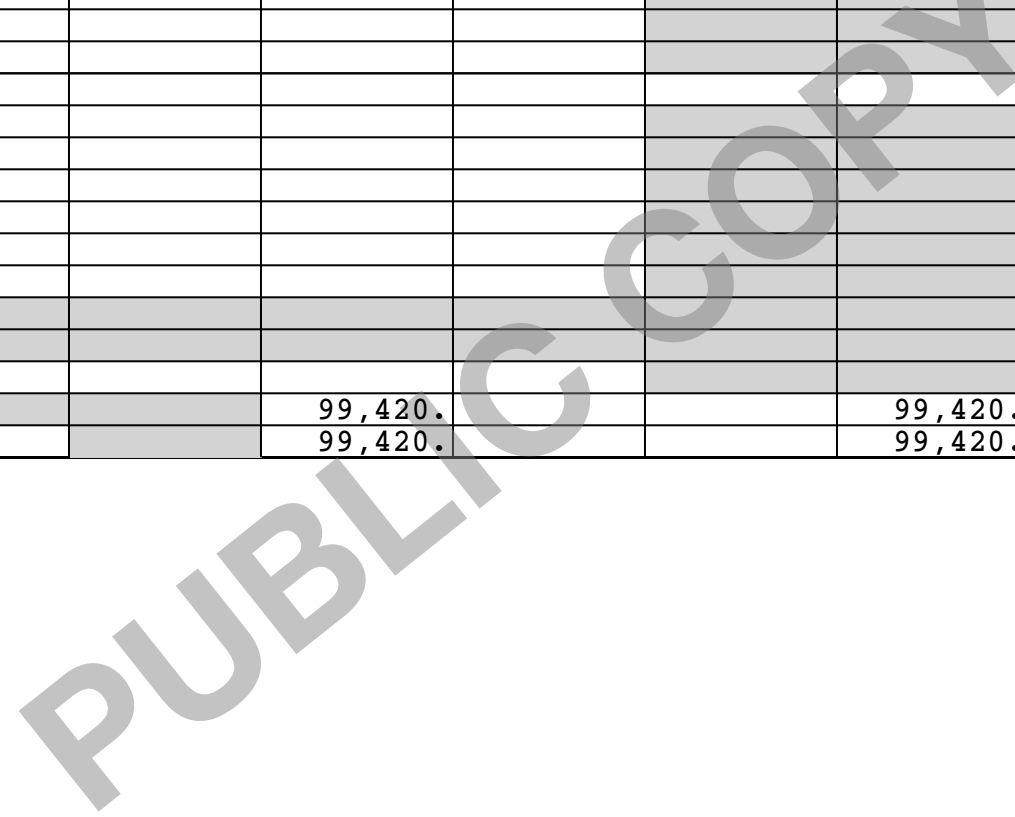
**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
<b>1 a</b> Form 3468, Part II .....									
<b>b</b> Form 7207 .....									
<b>c</b> Form 6765 .....									
<b>d</b> Form 3468, Part III .....									
<b>e</b> Form 8826 .....									
<b>f</b> Form 8835, Part II .....									
<b>g</b> Form 7210 .....									
<b>h</b> Form 8820 .....									
<b>i</b> Form 8874 .....									
<b>j</b> Form 8881, Part I .....									
<b>k</b> Form 8882 .....									
<b>l</b> Form 8864 (diesel) .....									
<b>m</b> Form 8896 .....									
<b>n</b> Form 8906 .....									
<b>o</b> Form 3468, Part IV .....									
<b>p</b> Form 8908 .....									
<b>q</b> Reserved (45Z) .....									
<b>r</b> Form 8910 .....									
<b>s</b> Form 8911, Part II .....									
<b>t</b> Form 8830 .....									
<b>u</b> Form 7213, Part II .....									
<b>v</b> Form 3468, Part V .....									
<b>w</b> Form 8932 .....									
<b>x</b> Form 8933 .....									
<b>y</b> Form 8936, Part II .....									
<b>z</b> Reserved .....									
<b>aa</b> Form 8936, Part V .....									
<b>bb</b> Form 8904 .....									
<b>cc</b> Form 7213, Part I .....									
<b>dd</b> Form 8881, Part II .....									
<b>ee</b> Form 8881, Part III .....									
<b>ff</b> Form 8864, line 8 .....									
<b>gg</b> Reserved (1gg) .....									
<b>hh</b> Reserved (1hh) .....									
<b>ii</b> Reserved (1ii) .....									
<b>jj</b> Reserved (1jj) .....									
<b>zz</b> Other credits .....									
<b>2</b> Add lines 1a through 1zz									



**Part III Current Year General Business Credits (GBCs)** (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
<b>3</b> Form 8844 .....									
<b>4</b> <b>Specified credits:</b>									
<b>a</b> Form 3468, Part VI .....	PJ00124001N0			99,420.			99,420.	99,310.	110.
<b>b</b> Form 5884 .....									
<b>c</b> Form 6478 .....									
<b>d</b> Form 8586 .....									
<b>e</b> Form 8835, Part II .....									
<b>f</b> Form 8846 .....									
<b>g</b> Form 8900 .....									
<b>h</b> Form 8941 .....									
<b>i</b> Form 6765 ESB credit									
<b>j</b> Form 8994 .....									
<b>k</b> Form 3468, Part VII ...									
<b>l</b> Reserved (4l) .....									
<b>m</b> Reserved (4m) .....									
<b>z</b> Other specified credits									
<b>5</b> Add lines 4a through 4z				99,420.			99,420.	99,310.	110.
<b>6</b> Add lines 2, 3, and 5 ...				99,420.			99,420.	99,310.	110.



**Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.** (see instructions)

(a) Line number from Part III	(b) Elective payment or transfer registration number	(c) Pass-through or transfer credit entity EIN	(d) Current year credits from non-passive activities	(e) Current year credits from passive activity before passive activity credit limitation	(f) Credit transfer election amount	(g) Gross elective payment election amount	(h) Net elective payment election amount	(i) Carryover of passive activity credit allowable in current year
1								
2								
3								
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11								
12								
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# Investment Credit

Attach to your tax return.

Go to [www.irs.gov/Form3468](http://www.irs.gov/Form3468) for instructions and the latest information.

Identifying number

**94-6001315**

**HUMANE SOCIETY OF SONOMA COUNTY**

## Part I Facility Information (see instructions)

- A** Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS .....
- 1** Description of the facility COMMERICAL BUILDING
- 2 a** IRS-issued registration number for the facility: PJ00124001N0
- b** Type of facility (solar, geothermal, etc.): SOLAR
- 3** Location of facility, including coordinates (latitude and longitude).
- a** Address of the facility (if applicable): 5345 SEBASTOPOL ROAD  
SANTA ROSA, CA 95407
- b** Coordinates (if applicable). Latitude: \_\_\_\_\_ Longitude: \_\_\_\_\_  
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Date construction began (MM/DD/YYYY): 06/01/2024
- 5** Date placed in service (MM/DD/YYYY): 06/19/2024
- 6** Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility?  Yes  No
- 7** Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
- a**  Yes.
- b**  No.
- c**  Not applicable, the facility doesn't produce electricity.
- 8** Does the project satisfy the prevailing wage and apprenticeship requirements?
- a**  Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
- b**  Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11) apply.
- c**  No.
- d**  Not applicable.
- 9** Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?
- a**  Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.
- b**  Yes, and section 48(a)(9)(B) is not satisfied (2% bonus). Attach the required information.
- c**  No.
- 10** Does the project qualify for an energy community bonus credit per section 48(a)(14)?
- a**  Yes, and section 48(a)(9)(B) is satisfied (10% bonus).
- b**  Yes, and section 48(a)(9)(B) is not satisfied (2% bonus).
- c**  No.
- 11** Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per section 48(e)(2)?
- a**  Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
- b**  Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
- c**  Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) (20% bonus).
- d**  Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (20% bonus).
- e** If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number: \_\_\_\_\_
- f**  No.
- 12** Enter the nameplate capacity or storage capacity.
- a**  Solar energy property or facility nameplate capacity: \_\_\_\_\_ kilowatt (kW) direct current (dc)
- b**  Small wind energy property or facility nameplate capacity: \_\_\_\_\_ kW
- c**  Wind energy property or facility nameplate capacity: \_\_\_\_\_ kW
- d**  Energy storage power capacity rating 100. kW, and energy storage capacity, if applicable, associated with the energy property or facility: 144,690. kWh (hour)
- e**  Solar or wind nameplate capacity is 5MW ac or more
- f**  Not applicable.

For Paperwork Reduction Act Notice, see separate instructions.



Part I Facility Information (see instructions) (continued)

- 13 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.
  - a  Solar energy property: 130.
  - b  Wind energy property: \_\_\_\_\_
  - c  Other: \_\_\_\_\_
  - d  Not applicable.
- 14 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election?  Yes  No  
If "Yes," complete lines 14a through 14e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
  - a Name of lessor: \_\_\_\_\_
  - b Address of lessor: \_\_\_\_\_
  - c Description of property: \_\_\_\_\_
  - d Amount for which you were treated as having acquired the property ..... \$ \_\_\_\_\_
  - e Income inclusion amount reported for tax year under Regulations section 1.50-1 ..... \$ \_\_\_\_\_

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A - Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1	a	Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) ...	1a			
	b	Multiply line 1a by 20% (0.20) .....		1b		
2	a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) .....	2a			
	b	Multiply line 2a by 15% (0.15) .....		2b		
3	a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) .....	3a			
	b	Multiply line 3a by 30% (0.30) .....		3b		

Section B - Qualifying Gasification Project Credit Under Section 48B (see instructions)

4	a	Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions .....	4a			
	b	Multiply line 4a by 30% (0.30) .....		4b		
5	a	Enter the qualified investment in property other than in 4a above placed in service during the tax year ...	5a			
	b	Multiply line 5a by 20% (0.20) .....		5b		
6		Enter the applicable unused investment credit from cooperatives (see instructions)	6			
7		Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a .....	7			

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

1	a	Enter the qualified investment in advanced energy project property placed in service during the tax year	1a			
	b	If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6% .....	1b		%	
	c	Multiply line 1a by line 1b .....		1c		
	d	Enter your 48C Allocation control number _____				
	e	Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No				
2		Enter the applicable unused investment credit from cooperatives (see instructions) .....	2			
3		Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d .....	3			

**Part IV Advanced Manufacturing Investment Credit Under Section 48D** (see instructions)

<b>1 a</b> Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility				
<b>b</b> Enter the basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year .....	<b>1b</b>			
<b>c</b> Multiply line 1b by 25% (0.25) .....		<b>1c</b>		
<b>2</b> Enter the applicable unused investment credit from cooperatives (see instructions) .....		<b>2</b>		
<b>3</b> Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o .....			<b>3</b>	

**Part V Reserved for Future Use**

<b>1</b> Reserved for future use .....	<b>1</b>
--	----------

**Part VI Energy Credit Under Section 48**

**Section A - Geothermal Energy Credit** (see instructions)

<b>1 a</b> Enter the basis of property using geothermal energy placed in service during the tax year .....	<b>1a</b>			
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% .....	<b>1b</b>	%		
<b>c</b> Multiply line 1a by line 1b .....			<b>1c</b>	
<b>d</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f .....	<b>1d</b>	%		
<b>e</b> Multiply line 1a by line 1d .....			<b>1e</b>	
<b>f</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2 .....	<b>1f</b>	%		
<b>g</b> Multiply line 1a by line 1f .....			<b>1g</b>	
<b>2</b> Add lines 1c, 1e, and 1g .....				<b>2</b>

**Section B - Solar Energy Credit** (see instructions)

<b>3 a</b> Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year .....	<b>3a</b>	331,400.		
<b>b</b> If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% .....	<b>3b</b>	30%		
<b>c</b> Multiply line 3a by line 3b .....			<b>3c</b>	99,420.

**Caution:** Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.

<b>d</b> If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0- (zero), and then go to line 3k .....	<b>3d</b>	%		
<b>e</b> Enter the nameplate capacity you were allocated in the allocation letter .....	<b>3e</b>		105.	
<b>f</b> If the entry on Part I, line 12a, equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g .....	<b>3f</b>			
<b>g</b> If the entry on Part I, line 12a, is more than the entry on line 3e, divide line 3e by Part I, line 12a .....	<b>3g</b>			
<b>h</b> Multiply line 3d by line 3g .....	<b>3h</b>			

Part VI Energy Credit Under Section 48 (continued)

Section B - Solar Energy Credit (see instructions) (continued)

Table with 4 columns and 7 rows for Section B. Rows include calculations for solar energy credit (3i-3n) and a total line (4) with value 99,420.

Section C - Qualified Fuel Cell Property (see instructions)

Table with 4 columns and 15 rows for Section C. Rows include calculations for qualified fuel cell property (5a-5q) and a total line (6).

Section D - Qualified Microturbine Property (see instructions)

Table with 4 columns and 4 rows for Section D. Rows include calculations for qualified microturbine property (7a-7d).

Part VI Energy Credit Under Section 48 (continued)

Section D - Qualified Microturbine Property (see instructions) (continued)

Table with 4 columns for Section D calculations. Rows include: e Multiply line 7a by line 7d (7e), f Reserved for future use (7f), g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i (7g), h Multiply line 7a by line 7g (7h), i Add lines 7c, 7e, and 7h (7i), j Enter the applicable kilowatt capacity of property on line 7a (see instructions) (7j), k Reserved for future use (7k), l Multiply line 7j by \$200 (7l), 8 Enter the smaller of line 7i or line 7l (8).

Section E - Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

Table with 4 columns for Section E calculations. Rows include: 9 a Enter the basis of property using combined heat and power system placed in service during the tax year (9a), b If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less (9b), c Multiply line 9a by line 9b (9c), d If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% (9d), e Multiply line 9c by line 9d (9e), f If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h (9f), g Multiply line 9c by line 9f (9g), h If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10 (9h), i Multiply line 9c by line 9h (9i), 10 Add lines 9e, 9g, and 9i (10).

Section F - Qualified Small Wind Energy Property (see instructions)

Table with 4 columns for Section F calculations. Rows include: 11 a Enter the basis of property using small wind energy property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009 (11a), b Multiply line 11a by 30% (0.30) (11b), c Enter the smaller of line 11b or \$4,000 (11c), d Enter the basis of property using small wind energy property placed in service during the tax year that is attributable to periods after 2008 (11d), e If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% (11e), f Multiply line 11d by line 11e (11f).

Part VI Energy Credit Under Section 48 (continued)

Section F - Qualified Small Wind Energy Property (see instructions) (continued)

Table with 4 columns and rows 11g through 12. Includes instructions for calculating energy credits based on Part I entries.

Section G - Waste Energy Recovery Property (see instructions)

Table with 4 columns and rows 13a through 14. Includes instructions for calculating energy credits for waste energy recovery property.

Section H - Geothermal Heat Pump Systems (see instructions)

Table with 4 columns and rows 15a through 15f. Includes instructions for calculating energy credits for geothermal heat pump systems.

Part VI Energy Credit Under Section 48 (continued)

Section H - Geothermal Heat Pump Systems (see instructions) (continued)

g Multiply line 15a by line 15f .....	15g		
16 Add lines 15c, 15e, and 15g .....			16

Section I - Energy Storage Technology Property (see instructions)

17 a Enter the basis of property using energy storage technology placed in service during the tax year .....	17a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6% .....	17b	%	
c Multiply line 17a by line 17b .....			17c
<b>Caution:</b> For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.			
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k .....	17d	%	
e Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology .....	17e		
f If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g .....	17f		
g If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c .....	17g		
h Multiply line 17d by line 17g .....	17h		
i Multiply line 17a by line 17h .....	17i		
j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f .....			17j
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m .....	17k	%	
l Multiply line 17a by line 17k .....			17l
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18 .....	17m	%	
n Multiply line 17a by line 17m .....			17n
18 Add lines 17c, 17j, 17l, and 17n .....			18

Part VI Energy Credit Under Section 48 (continued)

Section J - Qualified Biogas Property (see instructions)

Table for Section J with rows 19a through 20. Includes instructions for entering basis of property, percentages, and calculations.

Section K - Microgrid Controllers Property (see instructions)

Table for Section K with rows 21a through 22. Includes instructions for entering basis of property, percentages, and calculations.

Section L - Qualified Investment Credit Facility Property (see instructions)

Table for Section L with rows 23a through 23i. Includes instructions for entering basis of property, percentages, and calculations, plus a caution note.

**Part VI Energy Credit Under Section 48** (continued)

**Section L - Qualified Investment Credit Facility Property** (see instructions) (continued)

<b>j</b> If Part I, line 12c, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f .....	<b>23j</b>			
<b>k</b> If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m .....	<b>23k</b>		%	
<b>l</b> Multiply line 23a by line 23k .....	<b>23i</b>			
<b>m</b> If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24 .....	<b>23m</b>		%	
<b>n</b> Multiply line 23a by line 23m .....	<b>23n</b>			
<b>24</b> Add lines 23c, 23j, 23l, and 23n .....				<b>24</b>

**Section M - Clean Hydrogen Production Facilities as Energy Property** (see instructions)

**Caution:** If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q.

<b>25 a</b> Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A) .....	<b>25a</b>			
<b>b</b> If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2% .....	<b>25b</b>		%	
<b>c</b> Multiply line 25a by line 25b .....	<b>25c</b>			
<b>d</b> Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B) .....	<b>25d</b>			
<b>e</b> If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5% .....	<b>25e</b>		%	
<b>f</b> Multiply line 25d by line 25e .....	<b>25f</b>			
<b>g</b> Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C) .....	<b>25g</b>			
<b>h</b> If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2% .....	<b>25h</b>		%	
<b>i</b> Multiply line 25g by line 25h .....	<b>25i</b>			
<b>j</b> Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D) .....	<b>25j</b>			
<b>k</b> If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6% .....	<b>25k</b>		%	
<b>l</b> Multiply line 25j by line 25k .....	<b>25l</b>			
<b>m</b> Reserved for future use .....	<b>25m</b>			
<b>n</b> Reserved for future use .....	<b>25n</b>			
<b>o</b> Reserved for future use .....	<b>25o</b>			
<b>p</b> Reserved for future use .....	<b>25p</b>			
<b>q</b> Reserved for future use .....	<b>25q</b>			
<b>26</b> Add lines 25c, 25f, 25i, and 25l .....				<b>26</b>



Part VI Energy Credit Under Section 48 (continued)

Section N - Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

Table with 4 columns: Description, Line Number, Amount, and Total. Rows include 27 (99,420), 28, 29a, 29b, 29c, 29d, 29e, 30 (99,420), 31, and 32 (99,420).

Part VII Rehabilitation Credit Under Section 47 (see instructions)

Form with multiple sections: 1a (Yes/No), 1b (NPS number), 1c (checkbox), 1d (dates), 1e (basis), 1f (amount), 1g (expenditures), 1h-1j (calculations), 1k (NPS project number), 2 (investment credit), 3 (total).