

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the **2023** calendar year, or tax year beginning **OCT 1, 2023** and ending **SEP 30, 2024**

| | | | |
|--|--|--|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS Doing business as RICHMOND SPCA | | D Employer identification number 54-0506328 |
| | Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2519 HERMITAGE ROAD | E Telephone number 804-521-1300 | |
| | City or town, state or province, country, and ZIP or foreign postal code RICHMOND, VA 23220 | | G Gross receipts \$ 13,847,087. |
| | F Name and address of principal officer: TAMSEN KINGRY SAME AS C ABOVE | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions |
| | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | H(c) Group exemption number |

J Website: **WWW.RICHMONDSPCA.ORG**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1891** **M** State of legal domicile: **VA**

Part I Summary

| | | | |
|---|---|---------------------------|--------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: THE RICHMOND SPCA IS CULTIVATING A COMMUNITY COMMITTED TO SAVING, PROTECTING AND ENRICHING ANIMAL | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 29 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 28 |
| | 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) | 5 | 218 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 365 |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0. |
| b Net unrelated business taxable income from Form 990-T, Part I, line 11 | 7b | 168,409. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 Program service revenue (Part VIII, line 2g) | 9,146,776. | 7,012,717. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 2,796,350. | 3,082,839. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 173,927. | 3,095,148. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 84,898. | 226,301. |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 12,201,951. | 13,417,005. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 0. | 0. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 7,047,657. | 8,015,237. |
| | b Total fundraising expenses (Part IX, column (D), line 25) | 0. | 0. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 808,143. | |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 3,387,672. | 3,841,092. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 10,435,329. | 11,856,329. | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | 1,766,622. | 1,560,676. |
| | 21 Total liabilities (Part X, line 26) | Beginning of Current Year | End of Year |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 57,412,551. | 60,961,315. |
| | | 4,090,561. | 3,979,892. |
| | | 53,321,990. | 56,981,423. |

Part II Signature Block

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

| | | | | | |
|------------------------|---|----------------------|------|---|------------------|
| Sign Here | Signature of officer | | Date | | |
| | TAMSEN KINGRY, CEO Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN |
| | JAYME MIKA | | | | P00852731 |
| | Firm's name | Firm's EIN | | Phone no. | |
| | KEITER, STEPHENS, HURST, GARY & SHREAVES | 54-1631262 | | (804) 747-0000 | |
| | Firm's address | | | | |
| | 4401 DOMINION BLVD GLEN ALLEN, VA 23060 | | | | |

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

RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Form 990 (2023)

54-0506328 Page 2

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:
**THE RICHMOND SPCA IS CULTIVATING A COMMUNITY COMMITTED TO SAVING,
PROTECTING AND ENRICHING ANIMAL LIVES WITH A MISSION TO PROVIDE
EDUCATION AND RESOURCES TO ACHIEVE AND SUSTAIN A NO-KILL COMMUNITY.**

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
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 2,538,342. including grants of \$ _____) (Revenue \$ 1,720,340.)
OUR SUSAN M. MARKEL VETERINARY HOSPITAL IS A FULL-SERVICE FACILITY PROVIDING QUALITY CARE AT LOW COST FOR PETS OF INCOME-QUALIFIED FAMILIES IN THE GREATER RICHMOND REGION AND THOSE ADOPTED FROM OUR HUMANE CENTER. OUR HOSPITAL ENSURES FAMILIES OF ALL MEANS HAVE ACCESS TO TREATMENT OPTIONS THEY CAN AFFORD FOR THEIR ANIMAL COMPANIONS. AS AN EXPANSION OF THE RICHMOND SPCA'S PET-RETENTION SERVICES, OUR SUSAN M. MARKEL VETERINARY HOSPITAL HELPS PETS STAY WITH THEIR FAMILIES WHILE ENJOYING A GREATER QUALITY OF LIFE.

4b (Code: _____) (Expenses \$ 5,498,946. including grants of \$ _____) (Revenue \$ 623,843.)
OUR STAFF AND VOLUNTEERS DELIVERED LOVING CARE AND ENRICHMENT TO 4,420 HOMELESS ANIMALS - BOTH IN OUR HUMANE CENTER AND IN FOSTER HOMES. THE MAJORITY OF PETS WE BROUGHT INTO OUR CARE WERE ONES WE TRANSFERRED FROM UNDER RESOURCED GOVERNMENT SHELTERS. IN TOTAL, WE PARTNERED WITH 85 SHELTERS LAST YEAR (66 OF WHICH WERE IN VIRGINIA) TO BRING VULNERABLE PETS INTO OUR CARE. THE REMAINING PETS THE RICHMOND SPCA TOOK INTO OUR CARE WERE ONES SURRENDERED TO US BY THEIR FORMER OWNERS OR WHO WERE FOUND STRAY BY GOOD SAMARITANS OR WHO WERE ABANDONED. MORE THAN 80% OF THE HOMELESS PETS IN OUR HUMANE CENTER REQUIRED CRUCIAL VETERINARY TREATMENT, WHICH OUR PROFESSIONAL MEDICAL STAFF DELIVERED, FOR A VARIETY OF ILLNESSES AND INJURIES PRIOR TO ADOPTION TO LASTING HOMES IN OUR COMMUNITY.

4c (Code: _____) (Expenses \$ 1,221,848. including grants of \$ _____) (Revenue \$ 510,316.)
HUMANE EDUCATION AT THE RICHMOND SPCA INCLUDES PROGRAMS FOR BOTH CHILDREN AND ADULTS THAT INSTILL COMPASSION, KINDNESS, AND EMPATHY FOR BOTH HUMANS AND ANIMALS, DEVELOP CHARACTER AND PROMOTE RESPONSIBLE CARE FOR ALL CREATURES. PROGRAMS DELIVERED IN FISCAL YEAR 2024 INCLUDED SUMMER CAMP, PUBLIC TRAINING CLASSES AND SEMINARS, A DAY TRAINING SERVICE AND VIRTUAL PROGRAMMING.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 637,541. including grants of \$ _____) (Revenue \$ 377,733.)

4e Total program service expenses 9,896,677.

Form 990 (2023)

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Part IV Checklist of Required Schedules

| | Yes | No |
|---|----------|----------|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions | X | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | | X |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> | | X |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> | | X |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | | X |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> | | X |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | | X |
| 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> | X | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable. | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> | X | |
| b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> | X | |
| c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> | | X |
| d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> | | X |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> | X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> | | X |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> | X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | | X |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> | | X |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> | | X |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> | | X |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions | | X |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> | X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> | | X |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | | X |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page 4

Part IV Checklist of Required Schedules *(continued)*

| | Yes | No |
|---|-----|----|
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | X |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | X |
| 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i> | 26 | X |
| 27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | X |
| 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): | | |
| a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | X |
| b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | X |
| c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | X |
| 29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> | 29 | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | X |
| 38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | 38 | X |

Note: All Form 990 filers are required to complete Schedule O

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

| | Yes | No |
|---|-----|----|
| 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 10 |
| b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | 1b | 0 |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | X |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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

| | | Yes | No |
|------------|--|-------------------------------------|-------------------------------------|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 218 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | <input checked="" type="checkbox"/> | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | <input checked="" type="checkbox"/> | |
| b | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> | <input checked="" type="checkbox"/> | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | <input checked="" type="checkbox"/> |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | <input checked="" type="checkbox"/> |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | <input checked="" type="checkbox"/> |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | <input checked="" type="checkbox"/> |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | <input checked="" type="checkbox"/> | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | <input checked="" type="checkbox"/> | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | <input checked="" type="checkbox"/> |
| d | If "Yes," indicate the number of Forms 8282 filed during the year 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | <input checked="" type="checkbox"/> |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | <input checked="" type="checkbox"/> |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? ... | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | <input checked="" type="checkbox"/> | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders 11a | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b | | |
| c | Enter the amount of reserves on hand 13c | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | <input checked="" type="checkbox"/> |
| b | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? | | <input checked="" type="checkbox"/> |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | | <input checked="" type="checkbox"/> |
| | If "Yes," complete Form 4720, Schedule O. | | |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? | | |
| | If "Yes," complete Form 6069. | | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page 6

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

Section A. Governing Body and Management

| | | Yes | No |
|-----------|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. | 29 | |
| b | Enter the number of voting members included on line 1a, above, who are independent | 28 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? | 3 | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | X |
| 6 | Did the organization have members or stockholders? | 6 | 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? | 7a | X |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | 8a | X |
| b | Each committee with authority to act on behalf of the governing body? | 8b | 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 | 9 | X |

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

| | | Yes | No |
|------------|--|-----|----|
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | X |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | X |
| b | Describe on Schedule O the process, if any, used by the organization to review this Form 990. | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | X |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | X |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done | 12c | X |
| 13 | Did the organization have a written whistleblower policy? | 13 | X |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | 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 | 15a | X |
| b | Other officers or key employees of the organization | 15b | 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? | 16a | X |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | |

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed VA
- 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.
 Own website Another's website 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
TAMSEN KINGRY - 804-521-1300
2519 HERMITAGE ROAD, RICHMOND, VA 23220

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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) TAMSEN HECKEL KINGRY CHIEF EXECUTIVE OFFICER/DI | 40.00 | X | | X | | | 213,343. | 0. | 25,088. | |
| (2) CAROL ANNE BAKER LAJOIE CHIEF ADVANCEMENT OFFICER | 40.00 | | | X | | | 132,956. | 0. | 19,224. | |
| (3) TRACEY COATS CHIEF FINANCIAL OFFICER | 40.00 | | | X | | | 129,737. | 0. | 18,017. | |
| (4) LISA RIVADENEIRA CHIEF OPERATING OFFICER | 40.00 | | | X | | | 115,179. | 0. | 17,536. | |
| (5) ANGELA IVEY DIRECTOR OF VETERINARY MEDICINE | 40.00 | | | | | X | 107,241. | 0. | 14,760. | |
| (6) DAVID MOLINAS ASSOCIATE VETERINARIAN | 40.00 | | | | | X | 108,387. | 0. | 13,045. | |
| (7) COURTNEY BOWERS DONITHAN SUPERVISING DOCTOR OF VETERINARY MED | 40.00 | | | | | X | 107,260. | 0. | 12,994. | |
| (8) SARAH BABCOCK CHIEF OF EDUCATION & TRAIN | 40.00 | | | X | | | 76,374. | 0. | 13,230. | |
| (9) LAURA D. WINDSOR, ESQ. CHAIR | 3.00 | X | | X | | | 0. | 0. | 0. | |
| (10) MARK FRANKO VICE CHAIR | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (11) LISA HICKS-THOMAS SECRETARY | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (12) ELIZABETH KING TREASURER | 2.00 | X | | X | | | 0. | 0. | 0. | |
| (13) TANYA BATTLE DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (14) JANET CHO DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (15) PAUL CORNELL DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (16) MARK DEBORD DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (17) TODD DYKSHORN DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page **8**

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) ANDREA SULLIVAN GOULD DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (19) MATTHEW GRAY-KEELING DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (20) MITCHELL F. HADDON DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (21) MICHAEL W. HUGHES DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (22) BARBARA D. LAWSON DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (23) JUSTIN LO DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (24) PAT MANNING DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (25) CARL E. (BUDDY) OMOHUNDRO DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| (26) MICHAEL PARKER DIRECTOR | 2.00 | X | | | | | 0. | 0. | 0. | |
| 1b Subtotal | | | | | | | 990,477. | 0. | 133,894. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | 0. | 0. | 0. | |
| d Total (add lines 1b and 1c) | | | | | | | 990,477. | 0. | 133,894. | |

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 7

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| 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

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2023)

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page **9**

Part VIII Statement of Revenue

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

| | | | (A) | (B) | (C) | (D) | |
|--|---|---|----------------|------------------------------------|----------------------------|--|---------|
| | | | Total revenue | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 | |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | |
| | b Membership dues | 1b | | | | | |
| | c Fundraising events | 1c | 770,397. | | | | |
| | d Related organizations | 1d | | | | | |
| | e Government grants (contributions) | 1e | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above ... | 1f | 6,242,320. | | | | |
| | g Noncash contributions included in lines 1a-1f | 1g | \$ 495,379. | | | | |
| | h Total. Add lines 1a-1f | | | 7,012,717. | | | |
| Program Service Revenue | 2 a ANIMAL SERVICES | Business Code | | | | | |
| | | 900099 | 3,082,839. | 3,082,839. | | | |
| | b _____ | | | | | | |
| | c _____ | | | | | | |
| | d _____ | | | | | | |
| | e _____ | | | | | | |
| | f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | | 3,082,839. | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 1,016,119. | | | 1016119. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6 a Gross rents | 6a | (i) Real | 3,000. | | | |
| | | | (ii) Personal | | | | |
| | | | | | | | |
| | b Less: rental expenses ... | 6b | 0. | | | | |
| | c Rental income or (loss) | 6c | 3,000. | | | | |
| | d Net rental income or (loss) | | | 3,000. | | 3,000. | |
| | 7 a Gross amount from sales of assets other than inventory | 7a | (i) Securities | 2,079,029. | | | |
| | | | (ii) Other | | | | |
| | | | | | | | |
| | b Less: cost or other basis and sales expenses | 7b | 0. | | | | |
| | c Gain or (loss) | 7c | 2,079,029. | | | | |
| | d Net gain or (loss) | | | 2,079,029. | | 2079029. | |
| 8 a Gross income from fundraising events (not including \$ 770,397. of contributions reported on line 1c). See Part IV, line 18 | 8a | | 437,363. | | | | |
| | | b Less: direct expenses | 8b | 345,538. | | | |
| | | c Net income or (loss) from fundraising events | | | 91,825. | | 91,825. |
| 9 a Gross income from gaming activities. See Part IV, line 19 | 9a | | | | | | |
| | | b Less: direct expenses | 9b | | | | |
| | | c Net income or (loss) from gaming activities | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | | 149,393. | | | | |
| | | b Less: cost of goods sold | 10b | 84,544. | | | |
| | | c Net income or (loss) from sales of inventory | | | 64,849. | | 64,849. |
| Miscellaneous Revenue | 11 a OTHER REVENUE | Business Code | | | | | |
| | | 900099 | 66,627. | 66,627. | | | |
| | b _____ | | | | | | |
| | c _____ | | | | | | |
| | d All other revenue | | | | | | |
| e Total. Add lines 11a-11d | | | 66,627. | | | | |
| 12 Total revenue. See instructions | | | 13,417,005. | 3,214,315. | 0. | 3189973. | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page **10**

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 | 821,754. | 275,925. | 339,333. | 206,496. |
| 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 | 5,864,383. | 5,438,480. | 145,149. | 280,754. |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 833,542. | 750,930. | 31,453. | 51,159. |
| 10 Payroll taxes | 495,558. | 429,464. | 32,106. | 33,988. |
| 11 Fees for services (nonemployees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 46,700. | | 46,700. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 283,229. | | 283,229. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.) | 177,285. | 113,273. | 63,946. | 66. |
| 12 Advertising and promotion | 86,706. | 1,703. | | 85,003. |
| 13 Office expenses | 108,628. | 71,859. | 7,030. | 29,739. |
| 14 Information technology | 117,265. | 98,041. | 10,203. | 9,021. |
| 15 Royalties | | | | |
| 16 Occupancy | 666,338. | 586,932. | 38,889. | 40,517. |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... | | | | |
| 19 Conferences, conventions, and meetings | 36,643. | 16,470. | 16,071. | 4,102. |
| 20 Interest | 85,431. | 71,761. | 6,835. | 6,835. |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 610,126. | 549,354. | 30,386. | 30,386. |
| 23 Insurance | | | | |
| 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 VETERINARY AND PET SUPP | 1,270,123. | 1,270,123. | | |
| b MISCELLANEOUS | 164,403. | 125,676. | 11,523. | 27,204. |
| c TAXES | 76,984. | | 76,984. | |
| d LOCAL TRANSPORTATION | 39,235. | 30,436. | 8,799. | |
| e All other expenses | 71,996. | 66,250. | 2,873. | 2,873. |
| 25 Total functional expenses. Add lines 1 through 24e | 11,856,329. | 9,896,677. | 1,151,509. | 808,143. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) | | | | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page **11**

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 | |
|---|--|--------------------------|-------------|--------------------|------------|
| Assets | 1 Cash - non-interest-bearing | 277,782. | 1 | 1,014,741. | |
| | 2 Savings and temporary cash investments | 925,611. | 2 | 324,710. | |
| | 3 Pledges and grants receivable, net | 634,259. | 3 | 473,270. | |
| | 4 Accounts receivable, net | 58,146. | 4 | 65,011. | |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | 6 | |
| | 7 Notes and loans receivable, net | | | 7 | |
| | 8 Inventories for sale or use | 175,475. | 8 | 183,517. | |
| | 9 Prepaid expenses and deferred charges | 153,051. | 9 | 165,278. | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 17,854,382. | | | |
| | b Less: accumulated depreciation | 10b 8,208,473. | 9,821,017. | 10c | 9,645,909. |
| | 11 Investments - publicly traded securities | | | 11 | |
| | 12 Investments - other securities. See Part IV, line 11 | 44,974,456. | 12 | 48,657,415. | |
| | 13 Investments - program-related. See Part IV, line 11 | | | 13 | |
| | 14 Intangible assets | | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 392,754. | 15 | 431,464. | |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 57,412,551. | 16 | 60,961,315. | | |
| Liabilities | 17 Accounts payable and accrued expenses | 861,471. | 17 | 1,019,760. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | 283,069. | 19 | 304,012. | |
| | 20 Tax-exempt bond liabilities | | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | | 21 | |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 2,838,745. | 23 | 2,530,014. | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 107,276. | 25 | 126,106. | |
| | 26 Total liabilities. Add lines 17 through 25 | 4,090,561. | 26 | 3,979,892. | |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | | |
| | 27 Net assets without donor restrictions | 52,510,581. | 27 | 55,971,075. | |
| | 28 Net assets with donor restrictions | 811,409. | 28 | 1,010,348. | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33. | | | | |
| | 29 Capital stock or trust principal, or current funds | | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | | 31 | |
| | 32 Total net assets or fund balances | 53,321,990. | 32 | 56,981,423. | |
| | 33 Total liabilities and net assets/fund balances | 57,412,551. | 33 | 60,961,315. | |

Form **990** (2023)

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Form 990 (2023)

54-0506328 Page **12**

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 | 13,417,005. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 11,856,329. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 1,560,676. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 53,321,990. |
| 5 | Net unrealized gains (losses) on investments | 5 | 2,069,568. |
| 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 | 29,189. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 56,981,423. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|-----------|---|----------|----------|
| 1 | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | X |
| 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | X | |
| 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. | X | |
| 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? _____ | | X |
| 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 _____ | | |

Form **990** (2023)

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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 |
|--|----------|-----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 3961265. | 10064447. | 6020954. | 9146776. | 7012717. | 36206159. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 3961265. | 10064447. | 6020954. | 9146776. | 7012717. | 36206159. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 4932421. |
| 6 Public support. Subtract line 5 from line 4. | | | | | | 31273738. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|-----------|----------|----------|----------|--------------------------|
| 7 Amounts from line 4 | 3961265. | 10064447. | 6020954. | 9146776. | 7012717. | 36206159. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 453,093. | 270,015. | 439,846. | 525,363. | 1019119. | 2707436. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | 410. | 218. | 24,874. | 2,629. | 66,627. | 94,758. |
| 11 Total support. Add lines 7 through 10 | | | | | | 39008353. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 15,310,534. |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | | |
|---|-----------|-------|-------------------------------------|
| 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) | 14 | 80.17 | % |
| 15 Public support percentage from 2022 Schedule A, Part II, line 14 | 15 | 82.17 | % |
| 16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input checked="" type="checkbox"/> |
| b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization | | | <input type="checkbox"/> |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | | <input type="checkbox"/> |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|---|
| 15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2022 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|-----------|---|
| 17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) | 17 | % |
| 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 |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Part IV Supporting Organizations *(continued)*

| | Yes | No |
|--|------------|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? | 11a | |
| b A family member of a person described on line 11a above? | 11b | |
| c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i> | 11c | |

Section B. Type I Supporting Organizations

| | Yes | No |
|---|----------|----|
| 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | 1 | |
| 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i> | 2 | |

Section C. Type II Supporting Organizations

| | Yes | No |
|--|----------|----|
| 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> | 1 | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|----------|----|
| 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? | 1 | |
| 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | 2 | |
| 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | 3 | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|---|-----------|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions). | | |
| 2 Activities Test. Answer lines 2a and 2b below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | 2a | |
| b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | 2b | |
| 3 Parent of Supported Organizations. Answer lines 3a and 3b below. | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i> | 3a | |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | 3b | |

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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

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

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

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

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

RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

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

| Section D - Distributions | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 Amounts paid to acquire exempt-use assets | 4 |
| 5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>) | 5 |
| 6 Other distributions (<i>describe in Part VI</i>). See instructions. | 6 |
| 7 Total annual distributions. Add lines 1 through 6. | 7 |
| 8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions. | 8 |
| 9 Distributable amount for 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 - <i>explain in Part VI</i>). 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 Total 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, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2024. 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 | | | |

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

| | |
|--|---|
| Name of the organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization
- Form 990-PF 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

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

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

Schedule B (Form 990) (2023)

| | |
|--|---|
| Name of organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| <u>1</u> | _____ _____ _____ | \$ <u>295,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>2</u> | _____ _____ _____ | \$ <u>200,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>3</u> | _____ _____ _____ | \$ <u>1,080,548.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>4</u> | _____ _____ _____ | \$ <u>187,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>5</u> | _____ _____ _____ | \$ <u>532,875.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| <u>6</u> | _____ _____ _____ | \$ <u>221,758.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|---|
| Name of organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 7 | | \$ <u>455,156.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | | \$ <u>367,744.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | | \$ <u>335,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|---|
| Name of organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

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

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

| | |
|--|---|
| Name of organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

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

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

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

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

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

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

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

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

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

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 RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS Employer identification number 54-0506328

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Schedule D (Form 990) 2023

54-0506328 Page **3**

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|--------------------|---|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other | | |
| (A) INVESTMENT FUNDS | 44,057,080. | END-OF-YEAR MARKET VALUE |
| (B) EQUITY SECURITIES | 5,725. | END-OF-YEAR MARKET VALUE |
| (C) BROKERED CD'S | 4,594,610. | END-OF-YEAR MARKET VALUE |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) | 48,657,415. | |

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Col. (b) must equal Form 990, Part X, 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.

| (a) Description | (b) Book value |
|---|----------------|
| (1) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (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.

| 1. (a) Description of liability | (b) Book value |
|---|-----------------|
| (1) Federal income taxes | |
| (2) GIFT ANNUITY PAYABLE | 4,319. |
| (3) OPERATING LEASE LIABILITY | 121,787. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 126,106. |

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 ...

Schedule D (Form 990) 2023

RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

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 | |
| 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a Net unrealized gains (losses) on investments | 2a | | |
| b Donated services and use of facilities | 2b | | |
| c Recoveries of prior year grants | 2c | | |
| d Other (Describe in Part XIII.) | 2d | | |
| e Add lines 2a through 2d | | 2e | |
| 3 Subtract line 2e from line 1 | | 3 | |
| 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 | | |
| c Add lines 4a and 4b | | 4c | |
| 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | |

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 | |
| 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 | | |
| e Add lines 2a through 2d | | 2e | |
| 3 Subtract line 2e from line 1 | | 3 | |
| 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 | | |
| c Add lines 4a and 4b | | 4c | |
| 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | |

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 RICHMOND SPCA IS A NAMED BENEFICIARY UNDER SEVERAL TRUST AGREEMENTS.

PART X, LINE 2:

THE RICHMOND SPCA FOLLOWS FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") GUIDANCE FOR HOW UNCERTAIN TAX POSITIONS SHOULD BE RECOGNIZED, MEASURED, DISCLOSED AND PRESENTED IN THE CONSOLIDATED FINANCIAL STATEMENTS. THIS REQUIRES THE EVALUATION OF TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN THE COURSE OF PREPARING THE RICHMOND SPCA'S TAX RETURNS TO DETERMINE WHETHER THE TAX POSITIONS ARE "MORE-LIKELY-THAN-NOT" OF BEING SUSTAINED "WHEN CHALLENGED" OR "WHEN EXAMINED" BY THE APPLICABLE TAX AUTHORITY. TAX POSITIONS NOT DEEMED TO MEET THE MORE LIKELY-THAN-NOT THRESHOLD WOULD BE

RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Part XIII Supplemental Information *(continued)*

RECORDED AS A TAX EXPENSE AND LIABILITY IN THE CURRENT YEAR. MANAGEMENT
EVALUATED THE RICHMOND SPCA'S TAX POSITION AND CONCLUDED THAT THE RICHMOND
SPCA HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENTS TO THE
CONSOLIDATED FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS
GUIDANCE. THE RICHMOND SPCA IS NOT CURRENTLY UNDER AUDIT BY ANY TAX
JURISDICTION.

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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)) |
|-----------------|--|---|-------------------------|---------------------|--|
| | | FUR BALL (event type) | DOG JOG (event type) | 3 (total number) | |
| Revenue | 1 | 866,727. | 246,562. | 94,471. | 1,207,760. |
| | 2 | 508,901. | 167,025. | 94,471. | 770,397. |
| | 3 | 357,826. | 79,537. | | 437,363. |
| Direct Expenses | 4 | | | | |
| | 5 | 131,949. | 33,932. | | 165,881. |
| | 6 | | | | |
| | 7 | | | | |
| | 8 | | | | |
| | 9 | 125,351. | 37,187. | 17,119. | 179,657. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | | 91,825. |

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: _____

RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

- 11 Does the organization conduct gaming activities with nonmembers?
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?
13 Indicate the percentage of gaming activity conducted in:
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Yes No
Yes No
13a %
13b %

Name
Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?
b If "Yes," enter the amount of gaming revenue received by the organization
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?
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.

Blank lines for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **54-0506328**

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2023

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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) TAMSEN HECKEL KINGRY CHIEF EXECUTIVE OFFICER/DI | (i) | 213,343. | 0. | 0. | 18,054. | 7,034. | 238,431. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) CAROL ANNE BAKER LAJOIE CHIEF ADVANCEMENT OFFICER | (i) | 132,956. | 0. | 0. | 12,397. | 6,827. | 152,180. | 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) | | | | | | | |

**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 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **54-0506328**

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 | 91 | 107,008. | AUCTION & FMV |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | X | 16 | 151,899. | NYSE |
| 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 | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other (AUCTION ITEMS) | X | 184 | 131,949. | FMV |
| 26 Other (CAPITALIZED ASS) | X | 1 | 45,548. | FMV |
| 27 Other (ANIMAL CARE SUP) | X | 254 | 45,043. | FMV |
| 28 Other (RAFFLE ITEMS) | X | 38 | 13,932. | 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**

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

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:

DAVENPORT AND COMPANY RECEIVES GIFTS OF STOCK INTO A RICHMOND SPCA ACCOUNT AND HAS STANDING INSTRUCTIONS TO SELL IMMEDIATELY, UNLESS OTHERWISE INSTRUCTED. THIRD PARTY AUCTION HOUSE HANDLES RECEIPT OF VEHICLE DONATIONS AND SENDS PROCEEDS TO RICHMOND SPCA UPON SALE.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Employer identification number
54-0506328

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

**LIVES WITH A MISSION TO PROVIDE EDUCATION AND RESOURCES TO ACHIEVE AND
SUSTAIN A NO-KILL COMMUNITY.**

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

**THE RICHMOND SPCA SMOKY'S SPAY & NEUTER CLINIC PROVIDES STERILIZATION
SERVICES TO PETS IN THE CARE OF OTHER SHELTERS AND RESCUE ORGANIZATIONS
AS WELL AS TO UNOWNED FREE-ROAMING CATS BROUGHT TO US BY CAREGIVERS
PERFORMING TRAP-NEUTER-VACCINATE-RETURN (TNVR).**

EXPENSES \$ 637,541. INCLUDING GRANTS OF \$ 0. REVENUE \$ 377,733.

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

**THE DRAFT FORM 990 IS TO BE EMAILED TO THE BOARD OF DIRECTORS WHEN RECEIVED
FROM THE AUDIT FIRM. THE BOARD MEMBERS ARE GIVEN 3 BUSINESS DAYS TO REVIEW
AND ASK QUESTIONS BEFORE THE CHIEF FINANCIAL OFFICER HAS THE DOCUMENT
SIGNED AND MAILED TO THE IRS. THE BOARD MEMBERS ARE GIVEN THE CONTACT
INFORMATION FOR THE TAX RETURN PREPARER AND ARE ENCOURAGED TO CONTACT THE
RICHMOND SPCA EXECUTIVE MANAGEMENT STAFF AND/OR THE TAX PREPARER WITH
QUESTIONS. THE FORM 990 WILL NOT BE SENT TO THE IRS IF THERE IS A
SIGNIFICANT CONCERN RAISED BY A BOARD MEMBER UNTIL THE CONCERN HAS BEEN
ADDRESSED.**

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

**EACH DIRECTOR, OFFICER AND MEMBER OF THE BOARD OF DIRECTORS SHALL ANNUALLY
SIGN A STATEMENT WHICH AFFIRMS SUCH PERSON HAS RECEIVED A COPY OF THE
CONFLICT OF INTEREST POLICY, HAS READ AND UNDERSTANDS THE POLICY, AGREES TO**

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 RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|--|---|

COMPLY WITH THE POLICY, AND UNDERSTANDS THAT RICHMOND SPCA IS A CHARITABLE ORGANIZATION AND, IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, RICHMOND SPCA MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES. THE EXECUTIVE COMMITTEE SHALL REGULARLY AND CONSISTENTLY MONITOR AND ENFORCE COMPLIANCE WITH THIS POLICY BY REVIEWING ANNUAL STATEMENTS AND TAKING SUCH OTHER ACTIONS AS ARE NECESSARY FOR EFFECTIVE OVERSIGHT.

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

THE COMPENSATION ARRANGEMENTS FOR THE CHIEF EXECUTIVE OFFICER, THE CHIEF OPERATING OFFICER, THE CHIEF FINANCIAL OFFICER, AND THE CHIEF ADVANCEMENT OFFICER ARE REVIEWED BY THE EXECUTIVE COMMITTEE OF THE RICHMOND SPCA AND INCREASES IN THAT COMPENSATION ARE GENERALLY APPROVED BY THE EXECUTIVE COMMITTEE ANNUALLY TO BEGIN ON THE FIRST DAY OF THE NEW FISCAL YEAR AND ALWAYS IN ADVANCE OF ANY PAYMENT OF THE INCREASE. THE CHIEF EXECUTIVE OFFICER, CHIEF OPERATING OFFICER, CHIEF FINANCIAL OFFICER, AND THE CHIEF ADVANCEMENT OFFICER ARE THOSE EMPLOYEES WHO ARE IDENTIFIED AS KEY EMPLOYEES BECAUSE THEY HAVE POLICY MAKING RESPONSIBILITY OR INFLUENCE OVER THE RICHMOND SPCA. ONLY THOSE MEMBERS OF THE EXECUTIVE COMMITTEE WHO DO NOT HAVE ANY CONFLICTS OF INTEREST, AS DETERMINED BY THE RICHMOND SPCA'S CONFLICT OF INTEREST POLICY, MAY PARTICIPATE IN THE EVALUATION AND DETERMINATION OF EXECUTIVE COMPENSATION FOR THESE KEY EMPLOYEES. THE EXECUTIVE COMMITTEE SHOULD, TO THE EXTENT POSSIBLE, RELY ON APPROPRIATE DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. IF DATA AS TO COMPARABILITY IS NOT AVAILABLE, THE EXECUTIVE COMMITTEE SHALL DOCUMENT ANY OTHER BASIS FOR BELIEVING THE PROPOSED COMPENSATION IS REASONABLE. THE EXECUTIVE COMMITTEE SHALL MAINTAIN CONTEMPORANEOUS

| | | | |
|--------------------------|--|--------------------------------|------------|
| Name of the organization | RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number | 54-0506328 |
|--------------------------|--|--------------------------------|------------|

DOCUMENTATION AND RECORDKEEPING BY WRITTEN OR ELECTRONIC RECORDS WITH RESPECT TO THE DATA UPON WHICH IT RELIES, HOW SUCH DATA WAS OBTAINED, ANY CONFLICTS OF INTEREST RELATING TO THE COMPENSATION ARRANGEMENTS, THE DELIBERATIONS AND DECISIONS REGARDING THE COMPENSATION ARRANGEMENTS, THE TERMS OF APPROVED COMPENSATION ARRANGEMENTS, AND THE DATE OF APPROVAL.

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

THE RICHMOND SPCA LISTS OUR BOARD OF DIRECTORS AND MAKES AVAILABLE FOR DOWNLOAD THE MOST RECENT FORM 990 AND FORM 990T, DOCUMENT RETENTION AND DESTRUCTION POLICY, CONFLICT OF INTEREST POLICY, AND PRIVACY POLICY ON OUR WEBSITE. FINANCIAL INFORMATION IS INCLUDED IN THE RICHMOND SPCA'S ANNUAL REPORT, WHICH IS PUBLISHED TO ITS WEBSITE, AND NOTICE OF PUBLICATION IS SENT TO CONSTITUENTS BY EMAIL AND IN A NEWSLETTER PRINTED AND MAILED.

BOARD OF DIRECTORS:

[HTTPS://RICHMONDSPCA.ORG/WHO-WE-ARE/ABOUT-US/STAFF-BOARD-OF-DIRECTORS/](https://richmondspca.org/who-we-are/about-us/staff-board-of-directors/)

ANNUAL REPORT, FORM 990 AND OTHER STATS:

[HTTPS://RICHMONDSPCA.ORG/WHO-WE-ARE/ABOUT-US/ANNUAL-REPORT-AND-FINANCIALS/](https://richmondspca.org/who-we-are/about-us/annual-report-and-financials/)

ADDITIONALLY, FINANCIAL INFORMATION, TO INCLUDE AUDITED FINANCIAL STATEMENTS, AND BOARD LISTING ARE AVAILABLE ON THE RICHMOND SPCA'S PROFILE ON GUIDESTAR.

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

UNREALIZED GAIN/(LOSS) ON BENEFICIAL INTERST IN ASSETS HELD

IN TRUST 29,682.

UNREALIZED GAIN/(LOSS) ON GIFT ANNUITY -493.

TOTAL TO FORM 990, PART XI, LINE 9 29,189.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization **RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **54-0506328**

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

| (a) Name, address, and EIN (if applicable) of disregarded entity | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Total income | (e) End-of-year assets | (f) Direct controlling entity |
|---|------------------------------------|---|---------------------|---------------------------|-------------------------------------|
| RICHMOND SPCA LAND CO., LLC - 47-5312873 2519 HERMITAGE ROAD RICHMOND, VA 23220 | HOLD TITLE TO LAND AND BUILDING | VIRGINIA | -179,877. | 3,841,034. | RICHMOND SPCA |
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Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|--|-------------------------|---|-------------------------------|---|-------------------------------------|--|----|
| | | | | | | Yes | No |
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|--|-------------------------|--|-------------------------------------|---|---------------------------------|--|---|----|---|---|----|--------------------------------|
| | | | | | | | Yes | No | | Yes | No | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|--|--------------------------------|---|----|
| | | | | | | | | Yes | No |
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**RICHMOND SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

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

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

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

| | Yes | No |
|--|-----------|----|
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity | 1a | |
| b Gift, grant, or capital contribution to related organization(s) | 1b | |
| c Gift, grant, or capital contribution from related organization(s) | 1c | |
| d Loans or loan guarantees to or for related organization(s) | 1d | |
| e Loans or loan guarantees by related organization(s) | 1e | |
| f Dividends from related organization(s) | 1f | |
| g Sale of assets to related organization(s) | 1g | |
| h Purchase of assets from related organization(s) | 1h | |
| i Exchange of assets with related organization(s) | 1i | |
| j Lease of facilities, equipment, or other assets to related organization(s) | 1j | |
| k Lease of facilities, equipment, or other assets from related organization(s) | 1k | |
| l Performance of services or membership or fundraising solicitations for related organization(s) | 1l | |
| m Performance of services or membership or fundraising solicitations by related organization(s) | 1m | |
| n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | 1n | |
| o Sharing of paid employees with related organization(s) | 1o | |
| p Reimbursement paid to related organization(s) for expenses | 1p | |
| q Reimbursement paid by related organization(s) for expenses | 1q | |
| r Other transfer of cash or property to related organization(s) | 1r | |
| s Other transfer of cash or property from related organization(s) | 1s | |

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

| (a) Name of related organization | (b) Transaction type (a-s) | (c) Amount involved | (d) Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|--|
| (1) | | | |
| (2) | | | |
| (3) | | | |
| (4) | | | |
| (5) | | | |
| (6) | | | |

| Type and Entity: PARTNERSHIP INVESTMENT POST-2017 NO | | DETAIL CARRYOVER SCHEDULE | | | | | | | | | | |
|--|---------------------------|---------------------------|--------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Section 382 Annual Limitation | | Section 382 Carryover | | | | | | | | | | |
| Year Originated | Original Carryover Amount | Total Amount Used | Amount Used for 09/30/21 | Amount Used for 09/30/22 | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ |
| A 2018 | 30,601. | 30,601. | 30,601. | | | | | | | | | |
| B 2019 | 113,764. | 113,764. | 86,912. | 26,852. | | | | | | | | |
| C | | | | | | | | | | | | |
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| Detail Type | E S B C | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ | Amount Used for _____ |
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| Type and Entity: PRE-2018 NOL FED | | DETAIL CARRYOVER SCHEDULE | | | | | | | | | | |
|-----------------------------------|---------------------------|---------------------------|--------------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Section 382 Annual Limitation | | Section 382 Carryover | | | | | | | | | | |
| Year Originated | Original Carryover Amount | Total Amount Used | Amount Used for 09/30/21 | Amount Used for 09/30/22 | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for |
| A | 2016 | 72,989. | 72,989. | | 72,989. | | | | | | | |
| B | 2017 | 92,223. | 92,223. | 92,223. | | | | | | | | |
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| Detail Type | ESBC | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for | Amount Used for |
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Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

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

Header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year 60,961,315; D Employer identification number 54-0506328; E Group exemption number; F Check box if an amended return.

Organization information section containing: 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 (1); K During the tax year, was the corporation a subsidiary; L The books are in care of TAMSEN KINGRY, Telephone number 804-521-1300.

Part I Total Unrelated Business Taxable Income table with 11 rows and 2 columns (line number, amount). Total amount: 168,409.

Part II Tax Computation table with 7 rows and 2 columns (line number, amount). Total amount: 35,366.

Part III Tax and Payments table with 5 main rows and sub-rows (1a-1d, 3a-3e) and 2 columns (line number, amount). Total tax amount: 35,366.

Part III Tax and Payments (continued)

| | | | | |
|------------|--|-----------|---------|---------|
| 6 a | Payments: Preceding year's overpayment credited to the current year | 6a | | |
| b | Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> | 6b | 22,520. | |
| c | Tax deposited with Form 8868 | 6c | 13,980. | |
| d | Foreign organizations: Tax paid or withheld at source (see instructions) | 6d | | |
| e | Backup withholding (see instructions) | 6e | | |
| f | Credit for small employer health insurance premiums (attach Form 8941) | 6f | | |
| g | Elective payment election amount from Form 3800 | 6g | | |
| h | Payment from Form 2439 | 6h | | |
| i | Credit from Form 4136 | 6i | | |
| j | Other (see instructions) | 6j | | |
| 7 | Total payments. Add lines 6a through 6j | 7 | | 36,500. |
| 8 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 8 | | 1,134. |
| 9 | Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed | 9 | | |
| 10 | Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid | 10 | | |
| 11 | Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded | 11 | | |

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

| | | | |
|------------|--|-----------------------------------|----|
| 1 | 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 |
| 2 | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. | | X |
| 3 | Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____ | | |
| 4 | Enter available pre-2018 NOL carryovers here \$ _____ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6. | | |
| 5 | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions. | | |
| | Business Activity Code | Available post-2017 NOL carryover | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| 6 a | Reserved for future use | | |
| b | Reserved for future use | | |

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here

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

Signature of officer _____ Date _____ Title **CEO**

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

Paid Preparer Use Only

Print/Type preparer's name **JAYME MIKA** Preparer's signature _____ Date _____ Check if self-employed PTIN **P00852731**

Firm's name **KEITER, STEPHENS, HURST, GARY & SHREAVE** Firm's EIN **54-1631262**

Firm's address **4401 DOMINION BLVD** Phone no. **(804) 747-0000**
GLEN ALLEN, VA 23060

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

Department of the Treasury
Internal Revenue Service

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

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).

2023

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

| | |
|---|--|
| A Name of the organization RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | B Employer identification number 54-0506328 |
| C Unrelated business activity code (see instructions) 523000 | D Sequence: 1 of 1 |

E Describe the unrelated trade or business **PARTNERSHIP INVESTMENT**

| Part I Unrelated Trade or Business Income | (A) Income | (B) Expenses | (C) Net |
|---|--------------------|--------------|----------|
| 1 a Gross receipts or sales | | | |
| b Less returns and allowances c Balance | 1c | | |
| 2 Cost of goods sold (Part III, line 8) | 2 | | |
| 3 Gross profit. Subtract line 2 from line 1c | 3 | | |
| 4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions | 4a | | |
| b Net gain (loss) (Form 4797) (attach Form 4797). See instructions | 4b | | |
| c Capital loss deduction for trusts | 4c | | |
| 5 Income (loss) from a partnership or an S corporation (attach statement) STATEMENT 1 | 5 169,409. | | 169,409. |
| 6 Rent income (Part IV) | 6 | | |
| 7 Unrelated debt-financed income (Part V) | 7 | | |
| 8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) | 8 | | |
| 9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) | 9 | | |
| 10 Exploited exempt activity income (Part VIII) | 10 | | |
| 11 Advertising income (Part IX) | 11 | | |
| 12 Other income (see instructions; attach statement) | 12 | | |
| 13 Total. Combine lines 3 through 12 | 13 169,409. | | 169,409. |

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

| | | |
|--|-----------|-----------|
| 1 Compensation of officers, directors, and trustees (Part X) | 1 | |
| 2 Salaries and wages | 2 | |
| 3 Repairs and maintenance | 3 | |
| 4 Bad debts | 4 | |
| 5 Interest (attach statement). See instructions | 5 | |
| 6 Taxes and licenses | 6 | |
| 7 Depreciation (attach Form 4562). See instructions | 7 | |
| 8 Less depreciation claimed in Part III and elsewhere on return | 8a | 8b |
| 9 Depletion | 9 | |
| 10 Contributions to deferred compensation plans | 10 | |
| 11 Employee benefit programs | 11 | |
| 12 Excess exempt expenses (Part VIII) | 12 | |
| 13 Excess readership costs (Part IX) | 13 | |
| 14 Other deductions (attach statement) | 14 | |
| 15 Total deductions. Add lines 1 through 14 | 15 | 0. |
| 16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | 16 | 169,409. |
| 17 Deduction for net operating loss. See instructions | 17 | 0. |
| 18 Unrelated business taxable income. Subtract line 17 from line 16 | 18 | 169,409. |

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 Total. Add lines 1 through 5 | 6 | |
| 7 Inventory at end of year | 7 | |
| 8 Cost of goods sold. 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 _____

B _____

C _____

D _____

| | 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 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) | | | | 0. |

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

| | A | B | C | D |
|---|---|---|---|----|
| 2 Gross income from or allocable to debt-financed property | | | | |
| 3 Deductions directly connected with or allocable to debt-financed property | | | | |
| a Straight line depreciation (attach statement) | | | | |
| b Other deductions (attach statement) | | | | |
| c Total deductions (add lines 3a and 3b, columns A through D) | | | | |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | | | | |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement) | | | | |
| 6 Divide line 4 by line 5 | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6 | | | | |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) | | | | 0. |
| 9 Allocable deductions. Multiply line 3c by line 6 | | | | |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) | | | | 0. |
| 11 Total dividends-received deductions included in line 10 | | | | 0. |

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

| 1. Name of controlled organization | | 2. Employer identification number | Exempt Controlled Organizations | | | 6. Deductions directly connected with income in column 5 |
|------------------------------------|---|-------------------------------------|--|---|---|--|
| | | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Nonexempt Controlled Organizations | | | | | | |
| 7. Taxable Income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 | | |
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| | | | Add columns 5 and 10. Enter here and on Part I, line 8, column (A). | Add columns 6 and 11. Enter here and on Part I, line 8, column (B). | | |
| Totals | | | 0. | 0. | | |

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

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add cols 3 and 4) |
|--------------------------|---------------------|--|----------------------------------|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| | | Add amounts in column 2. Enter here and on Part I, line 9, column (A). | | Add amounts in column 5. Enter here and on Part I, line 9, column (B). |
| Totals | | 0. | | 0. |

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

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

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 1

| DESCRIPTION | NET INCOME OR (LOSS) |
|---|-------------------------|
| THE RICHMOND FUND K-1 - ORDINARY BUSINESS INCOME (LOSS) | 169,409. |
| TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5 | 169,409. |

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. **FORM 990-T**

2023

Go to www.irs.gov/Form2220 for instructions and the latest information.

| | |
|---|---|
| Name RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | Employer identification number 54-0506328 |
|---|---|

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

| Part I Required Annual Payment | | | |
|--|-----------|-----------|---------|
| 1 Total tax (see instructions) | | 1 | 35,366. |
| 2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 | 2a | | |
| b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method | 2b | | |
| c Credit for federal tax paid on fuels (see instructions) | 2c | | |
| d Total. Add lines 2a through 2c | | 2d | |
| 3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty | | 3 | 35,366. |
| 4 Enter the tax shown on the corporation's 2022 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5 | | 4 | 52,894. |
| 5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3 | | 5 | 35,366. |

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 The corporation is using the adjusted seasonal installment method.

7 The corporation is using the annualized income installment method.

8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

| Part III Figuring the Underpayment | | | | | |
|---|-----------|----------|----------|----------|----------|
| | | (a) | (b) | (c) | (d) |
| 9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year | 9 | 01/15/24 | 03/15/24 | 06/15/24 | 09/15/24 |
| 10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column | 10 | 8,842. | 8,841. | 8,842. | 8,841. |
| 11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions | 11 | | | | 22,520. |
| Complete lines 12 through 18 of one column before going to the next column. | | | | | |
| 12 Enter amount, if any, from line 18 of the preceding column | 12 | | | | |
| 13 Add lines 11 and 12 | 13 | | | | 22,520. |
| 14 Add amounts on lines 16 and 17 of the preceding column | 14 | | 8,842. | 17,683. | 26,525. |
| 15 Subtract line 14 from line 13. If zero or less, enter -0- | 15 | 0. | 0. | 0. | 0. |
| 16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0- | 16 | | 8,842. | 17,683. | |
| 17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18 | 17 | 8,842. | 8,841. | 8,842. | 8,841. |
| 18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column | 18 | | | | |

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Figuring the Penalty

| | (a) | (b) | (c) | (d) |
|--|--------------|-------------------------------|-----|------------------|
| 19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions 19 | | | | |
| 20 Number of days from due date of installment on line 9 to the date shown on line 19 | 20 | | | |
| 21 Number of days on line 20 after 4/15/2023 and before 7/1/2023 | 21 | | | |
| 22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\% (0.07)}{365}$... | 22 \$ | \$ | \$ | \$ |
| 23 Number of days on line 20 after 6/30/2023 and before 10/1/2023 | 23 | | | |
| 24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\% (0.07)}{365}$... | 24 \$ | \$ | \$ | \$ |
| 25 Number of days on line 20 after 9/30/2023 and before 1/1/2024 | 25 | | | |
| 26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{365}$... | 26 \$ | \$ | \$ | \$ |
| 27 Number of days on line 20 after 12/31/2023 and before 4/1/2024 | 27 | SEE ATTACHED WORKSHEET | | |
| 28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 8\% (0.08)}{366}$... | 28 \$ | \$ | \$ | \$ |
| 29 Number of days on line 20 after 3/31/2024 and before 7/1/2024 | 29 | | | |
| 30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$ | 30 \$ | \$ | \$ | \$ |
| 31 Number of days on line 20 after 6/30/2024 and before 10/1/2024 | 31 | | | |
| 32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$ | 32 \$ | \$ | \$ | \$ |
| 33 Number of days on line 20 after 9/30/2024 and before 1/1/2025 | 33 | | | |
| 34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$ | 34 \$ | \$ | \$ | \$ |
| 35 Number of days on line 20 after 12/31/2024 and before 3/16/2025 | 35 | | | |
| 36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$ | 36 \$ | \$ | \$ | \$ |
| 37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36 | 37 \$ | \$ | \$ | \$ |
| 38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns | 38 | | | \$ 1,134. |

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

Form 500

Virginia Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

2023 Virginia Corporation
Income Tax Return



Attention: Return must be filed electronically. Use this form only if you have an approved waiver.
Do not file this form to carry back a net operating loss. Use Form 500NOLD.

Official Use Only

FISCAL or SHORT Year Filer: Beginning Date OCTOBER 1, 2023; Ending Date SEPTEMBER 30, 2024

Short Year Return Change in Accounting Period

FEIN 54-0506328
Name RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
Mailing Address 2519 HERMITAGE ROAD
City or Town RICHMOND State VA ZIP Code 23220
Entity Type Code NP
NAICS Code 523900
Description of Business Activity PARTNERSHIP INVESTMENT

- Check all that apply:
Initial Filer
Name Change
Mailing Address Change
Physical Address Change

Check Applicable Boxes: Consolidated, Combined, Change in Filing Status, Nonprofit Corporation (checked), Amended Return.
Final Return: Final Return / Close Account, Withdrawn, Dissolved, Merged, S Corp Effective.
Corporate Telecommunications Company, Noncorporate Telecommunications Company, Electric Supplier Company, Home Service Contract Provider.

QUESTIONS AND RELATED INFORMATION
A. Have you made any payments to an affiliated corporation... Enter exception amount from Schedule 500AB, Line 8.
B. RESERVED FOR FUTURE USE
C. If a net operating loss deduction was claimed... (1) Year of Loss, (2) Federal NOL, (3) Percent of federal NOL used this year.
D. If pass-through entity withholding is claimed...
E. Has your federal income tax liability been redetermined...
F. Location of corporation's books 2519 HERMITAGE ROAD, RICHMOND
Contact for corporation's books TAMSIN KINGRY Contact Phone Number 804-521-1300

**2023 Virginia
Form 500**

Page 2

FEIN
54-0506328



INCOME

| | | |
|---|----|------------|
| 1. Federal taxable income (from enclosed federal return) | 1. | 168409 .00 |
| 2. Total additions from Schedule 500ADJ, Section A, Line 7 | 2. | .00 |
| 3. Total (add Lines 1 and 2) | 3. | 168409 .00 |
| 4. Total subtractions from Schedule 500ADJ, Section B, Line 10 | 4. | .00 |
| 5. Balance (subtract Line 4 from Line 3) | 5. | 168409 .00 |
| 6. Savings and Loan Association's Bad Debt Deduction (see instructions) | 6. | .00 |
| 7. Virginia taxable income (subtract Line 6 from Line 5) | 7. | 168409 .00 |

TAX COMPUTATION

| | | |
|---|-------|-----------|
| 8. Apportionable Income (Schedule 500A Filers) - Complete Lines 8(a) through 8(d). See instructions. | | |
| (a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j) | 8(a). | .00 |
| (b) Apportionment factor percentage from Schedule 500A, Section B, Line 1 or Line 2(f) | 8(b). | % |
| (c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c) | 8(c). | .00 |
| (d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e) | 8(d). | .00 |
| 9. Income tax (6% of Line 7 or 6% of Line 8(a)) | 9. | 10105 .00 |

PAYMENTS AND CREDITS

| | | |
|---|-----|-----------|
| 10. Nonrefundable tax credits: Enter the amount from Schedule 500CR, Section 2, Part 1, Line 1B | 10. | .00 |
| 11. Adjusted corporate tax (subtract Line 10 from Line 9) | 11. | 10105 .00 |
| 12. 2023 estimated Virginia income tax payments including overpayment credit from 2022 | 12. | 6428 .00 |
| 13. Extension payment | 13. | 4026 .00 |
| 14. Refundable tax credits from Schedule 500CR, Section 4, Part 1, Line 1A | 14. | .00 |
| 15. Pass-through entity total withholding from Schedule 500ADJ, Section D | 15. | .00 |
| 16. Total payments and credits (add Lines 12 through 15) | 16. | 10454 .00 |

REFUND OR TAX DUE

| | | |
|---|-----|---------|
| 17. Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11) | 17. | .00 |
| 18. Penalty (see instructions) | 18. | .00 |
| 19. Interest (see instructions) | 19. | .00 |
| 20. Additional charge from Form 500C, Line 17 (enclose Form 500C) | 20. | 349 .00 |
| 21. Total due (add Lines 17 through 20) | 21. | .00 |
| 22. Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16) | 22. | .00 |
| 23. Amount to be credited to 2024 estimated tax | 23. | .00 |
| 24. Amount to be refunded (subtract Line 23 from Line 22) | 24. | .00 |

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than the taxpayer, this declaration is based on all information of which he or she has any knowledge.

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. →

| | | |
|---|---|---|
| Date | Signature of Officer | Title CEO |
| Printed Name of Officer TAMSEN KINGRY | | Phone Number |
| Print Preparer's Name and Firm Name JAYME MIKA KEITER, STEPHENS, HURST, GARY & SHREAVES | | Preparer Phone Number (804) 747-0000 |
| Date | Individual or Firm, Signature of Preparer | Address of Preparer 4401 DOMINION BLVD GLEN ALLEN, VA 23060 |
| Preparer's FEIN, PTIN, or SSN P00852731 | | Approved Vendor Code 1019 |

IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN

**2023 Virginia
Schedule 500FED**

**Corporation Schedule of
Federal Line Items**



Enclose Schedule 500FED with your Virginia Corporation Income Tax Return, Form 500.
Schedule 500FED does not replace the requirement to enclose a complete federal Form 1120 with your Virginia return.

Name as shown on Virginia return **RICHMOND SOCIETY FOR THE PREVENTION OF** FEIN **54-0506328**

Form 1120 - Deductions and Taxable Income

| | | | |
|---|----|--------|-----|
| 1. Federal Taxable Income before NOL and Special Deductions | 1. | 169409 | .00 |
| 2. Net Operating Loss Deduction | 2. | | .00 |
| 3. Special Deductions | 3. | 1000 | .00 |
| 4. Federal Taxable Income after NOL and Special Deductions | 4. | 168409 | .00 |

Form 1120, Schedule C - Dividends and Special Deductions

| | | | |
|---|----|--|-----|
| 5. Subpart F Income and/or Global Intangible Low-Taxed Income | 5. | | .00 |
| 6. Gross-Up for Foreign Taxes Deemed Paid | 6. | | .00 |

Form 1120, Schedule K or M-1

| | | | |
|------------------------------|----|--|-----|
| 7. Tax Exempt Interest | 7. | | .00 |
|------------------------------|----|--|-----|

Form 5884 - Work Opportunity Credit

| | | | |
|--|----|--|-----|
| 8. Salaries and Wages not deducted due to the WOTC | 8. | | .00 |
|--|----|--|-----|

Form 4562 - Special Depreciation Allowance and Other Depreciation

| | | | |
|--|-----|--|-----|
| 9. Special depreciation allowance for qualified property placed in service during the taxable year | 9. | | .00 |
| 10. Property subject to 168(f)(1) election | 10. | | .00 |
| 11. Other depreciation | 11. | | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Gross Income or Loss

| | | | |
|---|-----|--|-----|
| 12. Total: Dividends | 12. | | .00 |
| 13. Reserved for future use | 13. | | |
| 14. Total: Inclusions (Exclude Gross-up) | 14. | | .00 |
| 15. Total: Inclusions (Gross-up) | 15. | | .00 |
| 16. Total: Interest | 16. | | .00 |
| 17. Total: Gross Rents, Royalties, and License Fees | 17. | | .00 |
| 18. Total: Gross Income from Performance of Services | 18. | | .00 |
| 19. Total: Other | 19. | | .00 |
| 20. Total: Total Gross Income or Loss from Outside the US | 20. | | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Deductions

| | | | |
|--|-----|--|-----|
| 21. Total: Allocable - Rental, Royalty, and Licensing Expenses - Depreciation, Depletion, and Amortization | 21. | | .00 |
| 22. Total: Allocable - Rental, Royalty, and Licensing Expenses - Other Expenses | 22. | | .00 |
| 23. Total: Allocable - Expenses Related to Gross Income from Performance of Services | 23. | | .00 |
| 24. Total: Allocable - Other Allocable Deductions | 24. | | .00 |
| 25. Total: Total Allocable Deductions | 25. | | .00 |
| 26. Total: Apportioned Share of Deductions | 26. | | .00 |
| 27. Total: Net Operating Loss Deduction | 27. | | .00 |
| 28. Total: Total Deductions | 28. | | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Total Income

| | | | |
|--|-----|--|-----|
| 29. Total: Total Income or (Loss) Before Adjustments | 29. | | .00 |
|--|-----|--|-----|

Form 500C

2023 Underpayment of Virginia Estimated Tax by Corporations



Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

FISCAL year filer or SHORT year filer: Enter beginning date OCTOBER 1, 2023, and ending date SEPTEMBER 30, 2024, and check here

| | |
|--|---------------------------|
| Name RICHMOND SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS | FEIN 54-0506328 |
| Mailing Address (Rural Route and Box Number) 2519 HERMITAGE ROAD | |
| City or Town, State, and ZIP Code RICHMOND, VA 23220 | |

Part I - How to Compute the Underpayment

By completing Lines 1 through 8, a corporation can determine whether or not it paid the correct amount of estimated tax by the proper due dates. If the minimum amounts were not timely paid, an additional charge may be imposed for the period of underpayment. A corporation that filed its return on a basis other than a calendar year should enter the dates corresponding to its taxable year in the space provided below

| | | | | | | | | |
|--|--|----------|----------|-----|-----|----------|----------|----------|
| 1. Income tax reduced by allowable nonrefundable and refundable credits from Schedule 500CR | 10105.00 | | | | | | | |
| 2. 90% of Line 1 | 9095.00 | | | | | | | |
| Enter in Columns (a) through (d) the installment due dates (the 15th day of the 4th, 6th, 9th, and 12th months) of your taxable year | Due Dates of Installments | | | | | | | |
| | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; text-align: center;">(a)</td> <td style="width:25%; text-align: center;">(b)</td> <td style="width:25%; text-align: center;">(c)</td> <td style="width:25%; text-align: center;">(d)</td> </tr> <tr> <td style="text-align: center;">01/16/24</td> <td style="text-align: center;">03/15/24</td> <td style="text-align: center;">06/17/24</td> <td style="text-align: center;">09/16/24</td> </tr> </table> | (a) | (b) | (c) | (d) | 01/16/24 | 03/15/24 | 06/17/24 |
| (a) | (b) | (c) | (d) | | | | | |
| 01/16/24 | 03/15/24 | 06/17/24 | 09/16/24 | | | | | |
| 3. Enter 25% of Line 2 in Columns (a) through (d) | 2273.00 2274.00 2274.00 2274.00 | | | | | | | |
| 4. Amounts paid or credited for each period | .00 .00 .00 6428.00 | | | | | | | |
| 5. Amount of 2022 overpayment credited against 2023 estimated tax | .00 .00 .00 .00 | | | | | | | |
| 6. Overpayment of previous installment | .00 .00 .00 .00 | | | | | | | |
| 7. Total (Add Lines 4, 5, and 6) | .00 .00 .00 6428.00 | | | | | | | |
| 8. Underpayment (or overpayment) Subtract Line 3 from Line 7 | 2273.00 2274.00 2274.00 -4154.00 | | | | | | | |

An overpayment of an installment in Line 8 in excess of all prior underpayments should be applied as a credit against the next installment.

Part II - Exceptions to the Additional Charge

If you meet any of the exceptions to the addition to the tax, complete Lines 9 through 12.

| | | | | |
|--|------------|------------|------------|-------------|
| | (a) | (b) | (c) | (d) |
| 9. Total amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the 15th day of the 4th, 6th, 9th, and 12th months of your taxable year | .00 | .00 | .00 | .00 |
| | 25% of tax | 50% of tax | 75% of tax | 100% of tax |
| 10. Exception 1 - Prior year's tax | .00 | .00 | .00 | .00 |
| 11. Exception 2 - Tax on prior year's income based on the facts shown on the prior year's return, but using current year's rates | .00 | .00 | .00 | .00 |
| 12. Exception 3 - Tax on annualized income (Enclose computation) | .00 | .00 | .00 | .00 |

There is no additional charge imposed on an underpayment shown in Line 8 for any installment date if by that date the corporation made the minimum payment determined under any of the exceptions reflected in the instructions.

Part III - Computation of the Additional Charge

If an underpayment of estimated tax is shown on Line 8 for an installment and an exception is not applicable, the additional charge should be computed by completing the portion(s) of this applicable to the installment(s).

| | | | | |
|--|----------|----------|----------|----------|
| | (a) | (b) | (c) | (d) |
| Enter the same installment dates used above in Part I ... | 01/16/24 | 03/15/24 | 06/17/24 | 09/16/24 |
| 13. Amount of underpayment from Line 8 | 2273.00 | 2274.00 | 2274.00 | -4154.00 |
| 14. Enter the date of payment or the 15th day of the 4th month after the close of your taxable year, whichever is earlier | | | | |
| 15. Number of days from the due date of installment to the date shown on Line 14 | | | | |
| 16. Additional charge (Rate of interest established in IRC § 6621, plus 2%, times the amount on Line 13 for the number of days shown on Line 15) | 106.00 | 68.00 | 66.00 | 109.00 |
| 17. Total additional charge. Add Columns (a) through (d), Line 16. Enter amount here and on Form 500, Line 20. | STMT 1 | | | 349.00 |

A payment of estimated tax on any installment date shall be considered a payment of any previous underpayment only to the extent such payment exceeds the amount of the installment as computed in Line 3. If the corporation made more than 1 payment for a given installment, enclose a schedule showing a separate computation for each payment.

FORM 500C

COMPUTATION OF UNDERPAYMENT PENALTY

STATEMENT 1

| Q T R - | EVENT AMOUNT | TYPE | REMAINING UNDERPAYMENT | PERIOD OF UNDERPAYMENT | DAYS | INTEREST RATE | ADDITIONAL CHARGE |
|-----------------------------|-----------------|------|---------------------------|---------------------------|------|------------------|----------------------|
| A | 2,273. | Q | 2,273. | 01/15/2024 07/03/2024 | 170 | 10.0000 | 106. |
| | -4,821. | P | -2,548. | 07/03/2024 | 0 | 10.0000 | 0. |
| B | 2,274. | Q | 2,274. | 03/15/2024 07/03/2024 | 110 | 10.0000 | 68. |
| | -2,548. | P | -274. | 07/03/2024 | 0 | 10.0000 | 0. |
| C | 2,274. | Q | 2,274. | 06/15/2024 07/03/2024 | 18 | 10.0000 | 11. |
| | -274. | P | 2,000. | 07/03/2024 09/06/2024 | 65 | 10.0000 | 36. |
| | -1,607. | P | 393. | 09/06/2024 12/31/2024 | 116 | 10.0000 | 12. |
| | | R | 393. | 12/31/2024 03/17/2025 | 76 | 9.0000 | 7. |
| D | 2,274. | Q | 2,274. | 09/15/2024 12/31/2024 | 107 | 10.0000 | 66. |
| | | R | 2,274. | 12/31/2024 03/17/2025 | 76 | 9.0000 | 43. |
| TOTAL TO FORM 500C, LINE 17 | | | | | | | 349. |

EVENT TYPE: Q = AMOUNT UNDERPAID AT START OF QUARTER
 P = PAYMENT OR WITHHOLDING
 R = INTEREST RATE CHANGE
 L = SWITCH TO OR FROM A LEAP YEAR