# FOR TAX YEAR 2008

HUMANE SOCIETY OF PARK COUNTY, INC.

F T SHELLENBERG CPA PC

PO BOX 861

LIVINGSTON, MT 59047

(406)222-5412

**F T SHELLENBERG CPA PC**
**PO BOX 861**
**LIVINGSTON, MT 59047**
**Phone: (406)222-5412**

July 22, 2009

Humane Society Of Park County, Inc.
3 Boulder Business Park
Livingston, MT 59047

Humane Society Of Park County, Inc.:

Enclosed is the 2008 federal return for a tax-exempt organization, prepared for Humane Society Of Park County, Inc. from the information provided. The original should be signed, dated, and mailed on or before August 15, 2009, to the following address:

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0027

The organization's federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax needs, please do not hesitate to contact this office at (406)222-5412.

Sincerely,

Tom Shellenberg CPA

**F T SHELLENBERG CPA PC**
**PO BOX 861**
**LIVINGSTON, MT 59047**
**Phone: (406)222-5412**

July 22, 2009

Humane Society Of Park County, Inc.
3 Boulder Business Park
Livingston, MT 59047

We value our clients, and their privacy is important to us. Please read our privacy policy below.

We collect nonpublic personal information about our clients from various sources, including the following:

* Information we receive from interviews regarding clients' tax situations

* Information we receive on applications, organizers, or by other means, such as client names, addresses, telephone numbers, Social Security Numbers, dependents, income, and other tax-related data

* Information from tax-related documents that we require from clients in order to process their tax returns (Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions, etc.)

We do not disclose any nonpublic personal information about our clients or former clients to anyone except as requested by our clients or as required by law.

We restrict access to nonpublic personal information concerning our clients except to employees who need access to such information in order to provide products or services. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard all nonpublic personal information.

For questions about our privacy policy, please contact us.

Sincerely,

*Tom*

Tom Shellenberg CPA

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

# Short Form
# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

**2008**

**Open to Public Inspection**

**A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20**

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: HUMANE SOCIETY OF PARK COUNTY, INC.

Number and street (or P.O. box, if mail is not delivered to street address): 3 BOULDER BUSINESS PARK — Room/suite:

City or town, state or country, and ZIP + 4: LIVINGSTON, MT 59047

**D Employer identification number** 36-3432468

**E Telephone number** (406)222-2111

**F Group Exemption Number** ▶

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

**G** Accounting method: [ ] Cash [X] Accrual Other (specify) ▶

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

**I Website:** ▶ STAFFORDANIMALSHELTER.ORG

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

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

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶$ 362,844

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

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | 1 | 224,190 |
| | 2 | Program service revenue including government fees and contracts | | | 2 | 57,436 |
| | 3 | Membership dues and assessments | | | 3 | |
| | 4 | Investment income | | | 4 | 26,582 |
| | 5a | Gross amount from sale of assets other than inventory | 5a | | | |
| | b | Less: cost or other basis and sales expenses | 5b | | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) | | | 5c | |
| | 6 | Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ▶ [ ] | | | | |
| | a | Gross revenue (not including $ ______ of contributions reported on line 1) | 6a | 48,479 | | |
| | b | Less: direct expenses other than fundraising expenses | 6b | 7,463 | | |
| | c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | | | 6c | 41,016 |
| | 7a | Gross sales of inventory, less returns and allowances | 7a | 6,157 | | |
| | b | Less: cost of goods sold | 7b | 2,272 | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | | 7c | 3,885 |
| | 8 | Other revenue (describe ▶ ) | | | 8 | |
| | 9 | **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶ | | | 9 | 353,109 |
| Expenses | 10 | Grants and similar amounts paid (attach schedule) | | | 10 | |
| | 11 | Benefits paid to or for members | | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | | 12 | 233,611 |
| | 13 | Professional fees and other payments to independent contractors | | | 13 | |
| | 14 | Occupancy, rent, utilities, and maintenance | | | 14 | 32,583 |
| | 15 | Printing, publications, postage, and shipping | | | 15 | 3,647 |
| | 16 | Other expenses (describe ▶ STM130 ) | | | 16 | 64,218 |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | | | 17 | 334,059 |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | | 18 | 19,050 |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | | | 19 | 1,138,213 |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | | 20 | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ | | | 21 | 1,157,263 |

## Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

| | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| 22 | Cash, savings, and investments | 39,394 | 22 | 89,362 |
| 23 | Land and buildings | 420,355 | 23 | 432,511 |
| 24 | Other assets (describe ▶ STM131 ) | 683,045 | 24 | 442,373 |
| 25 | **Total assets** | 1,142,794 | 25 | 964,246 |
| 26 | **Total liabilities** (describe ▶ STM132 ) | 4,581 | 26 | 20,191 |
| 27 | **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21) | 1,138,213 | 27 | 944,055 |

**Part III** **Statement of Program Service Accomplishments** (See the instructions for Part III.)

| | | | Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.) |
|---|---|---|---|
| | What is the organization's primary exempt purpose? ANIMAL WELFARE<br>Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title. | | |
| 28 | THE SHELTER TOOK IN AND SERVICED 1000+ ANIMALS DURING THE YEAR, AND OFFERED EDUCATIONAL SERVICES TO THE PUBLIC<br>(Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 28a | 334,059 |
| 29 | (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 29a | |
| 30 | (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 30a | |
| 31 | Other program services (attach schedule)<br>(Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 31a | |
| 32 | **Total program service expenses** (add lines 28a through 31a) ▶ | 32 | 334,059 |

**Part IV** **List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated. (See the instructions for Part IV.)

| (a) Name and address | (b) Title and average hours per week devoted to position | (c) Compensation (If not paid, enter -0-.) | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| VICKI BLAKEMAN<br>914 E CALLENDER LIVINGSTON MT, 59047 | EXECUTIVE DIR<br>40 | 40,000 | 0 | 0 |
| ANDY ART<br>PO BOX 124 PRAY MT, 59065 | BOARD VP<br>4 | 0 | 0 | 0 |
| JULIANN JONES<br>1015 E GEYSER LIVINGSTON MT, 59047 | BOARD SECRETARY<br>4 | 0 | 0 | 0 |
| STACEY RANEY<br>113 CHESTNUT LANE LIVINGSTON MT, 59047 | BOARD<br>4 | 0 | 0 | 0 |
| JON ELLEN SNYDER<br>529 NORTH 5TH ST LIVINGSTON MT, 59047 | BOARD PRESIDENT<br>4 | 0 | 0 | 0 |
| MAUREEN BYRNE<br>315 SOUTH 3RD STREET LIVINGSTON, 59047 | BOARD TREASURER<br>4 | 0 | 0 | 0 |
| JAMIE SCHWARTZ<br>708 WEST SUMMIT LIVINGSTON MT, 59047 | BOARD<br>4 | 0 | 0 | 0 |
| MAGGIE MCGUANE<br>3 BOULDER BUSINESS PARK LIVINGSTON, 59047 | BOARD<br>4 | 0 | 0 | 0 |
| GENEVIEVE DREYER<br>3 BOULDER BUSINESS PARK LIVINGSTON, 59047 | BOARD<br>4 | 0 | 0 | 0 |
| COURTNEY KANE<br>427 SOUTH 7TH STREET LIVINGSTON, 59047 | BOARD<br>4 | 0 | 0 | 0 |

## Part V Other Information (Note the statement requirements in the instructions for Part VI.)

| | | | Yes | No |
|---|---|---|---|---|
| 33 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 33 | | X |
| 34 | Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes | 34 | | X |
| 35 | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T. | | | |
| a | Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? | 35a | | X |
| b | If "Yes," has it filed a tax return on **Form 990-T** for this year? | 35b | | |
| 36 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N | 36 | | X |
| 37 a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a | | | |
| b | Did the organization file **Form 1120-POL** for this year? | 37b | | X |
| 38 a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return? | 38a | | X |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b | | | |
| 39 | 501(c)(7) organizations. Enter: | | | |
| a | Initiation fees and capital contributions included on line 9 39a | | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b | | | |
| 40 a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ | | | |
| b | Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I | 40b | | X |
| c | Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ | | | |
| d | Enter amount of tax on line 40c reimbursed by the organization ▶ | | | |
| e | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | | X |

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

42 a The books are in care of ▶ ORGANIZATION Telephone no. ▶ 406-222-2111

Located at ▶ 3 BOULDER BUSINESS P LIVINGSTON, MT ZIP + 4 ▶ 59047

| | | | Yes | No |
|---|---|---|---|---|
| b | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 42b | | X |
| | If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.** | | | |
| c | At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ | 42c | | X |

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

| | | | Yes | No |
|---|---|---|---|---|
| 44 | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44 | | X |
| 45 | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ | 45 | | X |

**Part VI** **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

| | | | Yes | No |
|---|---|---|---|---|
| 46 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | | X |
| 47 | Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | X |
| 48 | Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | X |
| 49 a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | X |
| b | If "Yes," was the related organization(s) a section 527 organization? | 49b | | X |

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and address of each employee paid more than $100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|---|---|---|---|
| NONE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over $100,000 ▶ | | | | |

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there are none, enter "None."

| (a) Name and address of each independent contractor paid more than $100,000 | (b) Type of service | (c) Compensation |
|---|---|---|
| NONE | | |
| | | |
| | | |
| | | |
| | | |
| Total number of other independent contractors each receiving over $100,000 ▶ | | |

**Sign Here**

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

▶ Signature of officer Date

▶ Type or print name and title.

**Paid Preparer's Use Only**

Preparer's signature ▶ FT Shellenberg Date 7/22/09 Check if self-employed ▶ ☐ Preparer's Identifying No. (See inst.)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ F T SHELLENBERG CPA PC, PO BOX 861, LIVINGSTON, MT 59047 EIN ▶ Phone no. ▶ 406-222-5412

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

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.**
**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047
**2008**
**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| HUMANE SOCIETY OF PARK COUNTY, INC. | 36-3432468 |

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I  b ☐ Type II  c ☐ Type III-Functionally integrated  d ☐ Type III-Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | | |
| (ii) A family member of a person described in (i) above? | 11g(ii) | | |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | | |

h Provide the following information about the organizations the organization supports.

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 99,174 | 96,711 | 176,693 | 212,110 | 224,190 | 808,878 |
| 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 1-3 | 99,174 | 96,711 | 176,693 | 212,110 | 224,190 | 808,878 |
| 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) | | | | | | 175,330 |
| 6 **Public support.** Subtract line 5 from line 4 | | | | | | 633,548 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 99,174 | 96,711 | 176,693 | 212,110 | 224,190 | 808,878 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 17,378 | 31,673 | 42,674 | 25,523 | 26,582 | 143,830 |
| 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 IV.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 952,708 |

12 Gross receipts from related activities, etc. (see instructions) . . . 12 536,201

13 **First five 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

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . 14 66.50 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . 15 70.93 %

16a **33 1/3% support test - 2008.** 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 . . . ▶ ☒

b **33 1/3% support test - 2007.** 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 . . . ▶ ☐

17a **10%-facts-and-circumstances test - 2008.** 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test - 2007.** 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

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 . . . ▶ ☐

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

(Complete only if you checked the box on line 9 of Part I.)

### Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (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 1-5 | | | | | | |
| 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 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000 | | | | | | |
| 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) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (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 in 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 IV.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

14 **First five 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 2008 (line 8, column (f) divided by line 13, column (f)) 15 %

16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g 16 %

### Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f)) 17 %

18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h 18 %

19a **33 1/3% support tests - 2008.** 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 - 2007.** 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 ▶ ☐

**Schedule B**
**(Form 990, 990-EZ, or 990-PF)**
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

**2008**

**Name of the organization**
HUMANE SOCIETY OF PARK COUNTY, INC.

**Employer identification number**
36-3432468

**Organization type** (check one):

| **Filers of:** | **Section:** |
|---|---|
| Form 990 or 990-EZ | [X] 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 organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

[X] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** $5,000 or **(2)** 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year.) . . . . . . ▶ $ ________

**Caution.** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: HUMANE SOCIETY OF PARK COUNTY, INC.

Employer identification number: 36-3432468

## Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|---|---|---|---|
| 1 | FRANCIS STAFFORD FOUNDATION<br>BOX 887<br>LIVINGSTON, MT 59047 | $ 50,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 2 | HAROLD MCALLISTER FOUNDATION<br>190 N CANON DR SUITE 403<br>BEVERLY HILLS, CA 90210 | $ 5,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 3 | LORE KANN FOUNDATION<br>177 OLD CLYDE PARK RD<br>LIVINGSTON, MT 59047 | $ 5,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 4 | ROSEMARY BOSTON<br>2 WINDY WAY<br>LIVINGSTON, MT 59047 | $ 12,500 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 5 | CHARLES ENGELHARD FOUNDATION<br>645 FIFTH AVENUE<br>NEW YORK, NY 10022 | $ 5,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 6 | ESTATE OF ALBERTA ELSE FRANCIS<br>PO BOX 979<br>LIVINGSTON, MT 59047 | $ 5,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |

Name of organization: HUMANE SOCIETY OF PARK COUNTY, INC.

Employer identification number: 36-3432468

## Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|---|---|---|---|
| 7 | ANDREW and VICTORIA FIELD<br>PO BOX 500<br>EMIGRANT, MT 59027 | $ 5,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 8 | ANITA M PAGLIARO<br>315 SOUTH F STREET<br>LIVINGSTON, MT 59047 | $ 9,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| 9 | JACK YARDLEY<br>C/O SWANDAL DOUGLASS & GILBERT<br>119 SOUTH 3RD STREET<br>LIVINGSTON, MT 59047 | $ 12,000 | Person [X]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |
| | | $ | Person [ ]<br>Payroll [ ]<br>Noncash [ ]<br>(Complete Part II if there is a noncash contribution.) |

| Name(s) as shown on return | Federal Supporting Statements | 2008 |
|---|---|---|
| | | FEIN |

## FORM 990EZ, PART I, LINE 16
## OTHER EXPENSES SCHEDULE 2

| DESCRIPTION | AMOUNT |
|---|---|
| SPAY/NEUTER | 6,226 |
| ANIMAL CARE | 35,094 |
| COMMUNITY OUTREACH | 8,407 |
| VOLUNTEER PROGRAM | 50 |
| ROSIE FUND | 3,364 |
| TRAVEL | 532 |
| OFFICE AND ADMIN | 10,545 |
| TOTAL | 64,218 |

## FORM 990EZ, PART II, LINE 24
## OTHER ASSETS SCHEDULE 3

| DESCRIPTION | BEGINNING OF YEAR | END OF YEAR |
|---|---|---|
| RETAIL INVENTORY FOR SALE | 2,779 | 2,779 |
| INVESTMENTS | 680,266 | 439,594 |
| TOTAL | 683,045 | 442,373 |

## FORM 990EZ, PART II, LINE 26
## OTHER LIABILITIES SCHEDULE 3

| DESCRIPTION | BEGINNING OF YEAR | END OF YEAR |
|---|---|---|
| ACCOUNTS PAYABLE AND ACCR EXP | 4,581 | 20,191 |
| TOTAL | 4,581 | 20,191 |

990

## Overflow Statement

2008


| Name(s) as shown on return | FEIN |
|---|---|
| HUMANE SOCIETY OF PARK COUNTY, INC. | 36-3432468 |

### SPECIAL EVENTS REVENUE

| Description | Amount |
|---|---|
| BARK IN THE PARK | $ 8,919 |
| FURBALL | 32,341 |
| CAT GOT YOUR TONGUE | 4,099 |
| OTHER | 3,120 |
| **Total:** | **$ 48,479** |

### SPECIAL EVENTS EXPENSES

| Description | Amount |
|---|---|
| BARK IN THE PARK | $ 2,175 |
| FUR BALL | 4,760 |
| CAT GOT YOUR TONGUE | 422 |
| OTHER | 106 |
| **Total:** | **$ 7,463** |

Form **8868** (Rev. April 2009)

Department of the Treasury Internal Revenue Service

# Application for Extension of Time to File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

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

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits..

| | | |
|---|---|---|
| **Type or print** File by the due date for filing your return. See instructions. | Name of Exempt Organization<br>HUMANE SOCIETY OF PARK COUNTY, INC. | **Employer identification number**<br>36-3432468 |
| | Number, street, and room or suite no. If a P.O. box, see instructions.<br>3 BOULDER BUSINESS PARK | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br>LIVINGSTON, MT 59047 | |

**Check type of return to be filed** (file a separate application for each return):

| | | |
|---|---|---|
| [ ] Form 990 | [ ] Form 990-T (corporation) | [ ] Form 4720 |
| [ ] Form 990-BL | [ ] Form 990-T (sec. 401(a) or 408(a) trust) | [ ] Form 5227 |
| [X] Form 990-EZ | [ ] Form 990-T (trust other than above) | [ ] Form 6069 |
| [ ] Form 990-PF | [ ] Form 1041-A | [ ] Form 8870 |

- The books are in the care of ▶ ORGANIZATION 3 BOULDER BUSINESS P, MT 59047

Telephone No. ▶ 406-222-2111 FAX No. ▶

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 08-17, 20 09, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [X] calendar year 20 08 or

▶ [ ] tax year beginning ______, 20 __, and ending ______, 20 __.

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

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

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.