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**Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation**

Note The foundation may be able to use a copy of this return to satisfy state reporting requirements

2010

For calendar year 2010, or tax year beginning , and ending

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return
☐ Amended return ☐ Address change ☐ Name change

Name of foundation Foundation for Protection of Animals		A Employer identification number 20-5244649
Number and street (or P O box number if mail is not delivered to street address) P O. Box 3334	Room/suite	B Telephone number (see page 10 of the instructions) 877-654-7729
City or town, state, and ZIP code Durango CO 81302		C If exemption application is pending, check here ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
I Fair market value of all assets at end of year (from Part II, col (c), line 16) \$ 1,782,163	J Accounting method ☒ Cash ☐ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis)	E If private foundation status was terminated under section 507(b)(1)(A), check here ☐ F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))

	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue				
1 Contributions, gifts, grants, etc., received (attach schedule)	2,666			
2 Check ☒ if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	174	174		
4 Dividends and interest from securities	20,125	20,125		
5 a Gross rents		0		
b Net rental income or (loss)	0			
6 a Net gain or (loss) from sale of assets not on line 10	348,082			
b Gross sales price for all assets on line 6a	13,480,738			
7 Capital gain net income (from Part IV, line 2)		348,082		
8 Net short-term capital gain			0	
9 Income modifications				
10 a Gross sales less returns and allowances	0			
b Less Cost of goods sold	0			
c Gross profit or (loss) (attach schedule)	0			
11 Other income (attach schedule)	-544	-2,867	2,323	
12 Total. Add lines 1 through 11	370,503	365,514	2,323	
Operating and Administrative Expenses				
13 Compensation of officers, directors, trustees, etc	64,872			64,872
14 Other employee salaries and wages				
15 Pension plans, employee benefits				
16 a Legal fees (attach schedule)	0	0	0	0
b Accounting fees (attach schedule)	5,604	0	5,604	0
c Other professional fees (attach schedule)	0	0	0	0
17 Interest				
18 Taxes (attach schedule) (see page 14 of the instructions)	5,549	49	0	4,963
19 Depreciation (attach schedule) and depletion	1,577	0	1,577	
20 Occupancy	675			675
21 Travel, conferences, and meetings	10,811			10,811
22 Printing and publications				
23 Other expenses (attach schedule)	67,032	3,122	969	62,941
24 Total operating and administrative expenses. Add lines 13 through 23	156,120	3,171	8,150	144,262
25 Contributions, gifts, grants paid	55,303			55,303
26 Total expenses and disbursements. Add lines 24 and 25	211,423	3,171	8,150	199,565
27 Subtract line 26 from line 12				
a Excess of revenue over expenses and disbursements	159,080			
b Net investment income (if negative, enter -0-)		362,343		
c Adjusted net income (if negative, enter -0-)			0	

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	9,114	6,535	6,535
	2 Savings and temporary cash investments	83,444	19,748	19,748
	3 Accounts receivable ☐	0		
	Less allowance for doubtful accounts ☐	0	0	0
	4 Pledges receivable ☐	0		
	Less allowance for doubtful accounts ☐	0	0	0
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)	0	0	0
	7 Other notes and loans receivable (attach schedule) ☐	0		
	Less allowance for doubtful accounts ☐	0	0	0
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10 a Investments—U S and state government obligations (attach schedule)	0	0	0
	b Investments—corporate stock (attach schedule)	1,544,954	1,771,886	1,752,928
	c Investments—corporate bonds (attach schedule)	0	0	0
Liabilities	11 Investments—land, buildings, and equipment basis ☐	0		
	Less accumulated depreciation (attach schedule) ☐	0	0	0
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	0	0	0
	14 Land, buildings, and equipment basis ☐	7,277		
	Less accumulated depreciation (attach schedule) ☐	4,325	4,529	2,952
	15 Other assets (describe ☐)	0	0	0
	16 Total assets (to be completed by all filers—see the instructions. Also, see page 1, item I)	1,642,041	1,801,121	1,782,163
	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons	0	0	
	21 Mortgages and other notes payable (attach schedule)	0	0	
	22 Other liabilities (describe ☐)	0	0	
	23 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ☐			
	24 Unrestricted			
	25 Temporarily restricted			
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☒			
	27 Capital stock, trust principal, or current funds		0	
	28 Paid-in or capital surplus, or land, bldg, and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds	1,642,041	1,801,121	
	30 Total net assets or fund balances (see page 17 of the instructions)	1,642,041	1,801,121	
	31 Total liabilities and net assets/fund balances (see page 17 of the instructions)	1,642,041	1,801,121	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,642,041
2 Enter amount from Part I, line 27a	2	159,080
3 Other increases not included in line 2 (itemize) ☐	3	0
4 Add lines 1, 2, and 3	4	1,801,121
5 Decreases not included in line 2 (itemize) ☐	5	0
6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	1,801,121

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a PUBLICLY TRADED SECURITIES				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a 13,480,738	0	13,132,656	348,082	
b 0	0	0	0	
c 0	0	0	0	
d 0	0	0	0	
e 0	0	0	0	
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69				(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a 0	0	0	348,082	
b 0	0	0	0	
c 0	0	0	0	
d 0	0	0	0	
e 0	0	0	0	
2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }			2	348,082
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8 }			3	0

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009	151,525	1,442,631	0.105034
2008	135,015	2,616,835	0.051595
2007	30,000	1,582,550	0.018957
2006	0	476,045	0.000000
2005			0.000000
2 Total of line 1, column (d)			2 0.175586
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years			3 0.043897
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5			4 1,809,961
5 Multiply line 4 by line 3			5 79,452
6 Enter 1% of net investment income (1% of Part I, line 27b)			6 3,623
7 Add lines 5 and 6			7 83,075
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18			8 199,565

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1 Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)				
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	3,623	
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)				
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		2	0	
3 Add lines 1 and 2		3	3,623	
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)		4		
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	3,623	
6 Credits/Payments				
a 2010 estimated tax payments and 2009 overpayment credited to 2010	6a	0		
b Exempt foreign organizations—tax withheld at source	6b			
c Tax paid with application for extension of time to file (Form 8868)	6c	1,261		
d Backup withholding erroneously withheld	6d			
7 Total credits and payments. Add lines 6a through 6d	7	1,261		
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	28		
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	2,390		
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	0		
11 Enter the amount of line 10 to be Credited to 2011 estimated tax ☐ 0 Refunded ☐	11	0		

Part VII-A Statements Regarding Activities

	Yes	No
1 a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		N/A
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) ☐ CO		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions)	11		X
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address www.protectionofanimals.org	13	X	
14	The books are in care of Wendy Haugen Telephone no (877) 654-7729 Located at P. O. Box 3334 Durango CO ZIP+4 81301			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the year 15			
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country	16	Yes	No
				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

		Yes	No
1a	During the year did the foundation (either directly or indirectly)		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
(6)	Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐	1b	N/A
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))		
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? ☐ Yes ☒ No If "Yes," list the years 20 , 20 , 20 , 20		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 22 of the instructions)	2b	N/A
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010)	3b	N/A
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No**b** If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here ☐**5b** N/A**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?☐ Yes ☒ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d)

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?☐ Yes ☒ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870**6b****7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?☐ Yes ☒ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?**7b****Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors****1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Attached Statement				
	00	0	0	0
	00	0	0	0
	.00	0	0	0
	.00	0	0	0

2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
WENDY J. HAUGEN 120 12PT BUCK TRAIL, DURANGO, CO 81301	EXEC DIRECTOR 40.00	64,872	0	0
	00	0	0	0
	.00	0	0	0
	00	0	0	0
	00	0	0	0

Total number of other employees paid over \$50,000 ☐

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)**3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE."**

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

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 Spay Colorado - statewide referral program for low-cost spay neuter programs. Received over 500 calls and 142,000 hits to website, directly subsidized over \$20,000 surgeries for low income pet owners. organized statewide conferences and clinics	58,127
2	
3 Animal Welfare Groups provided networking and educational programs for animal welfare groups in Four Corners area. Also provided grants, scholarships, sponsorships and donations	61,515
4 Monthly advertising for local animal welfare groups in Durango Telegraph	5,436

Part IX-B Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2

	Amount
1	
2	
All other program-related investments See page 24 of the instructions	
3	0
Total. Add lines 1 through 3	0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes		
a	Average monthly fair market value of securities	1a	1,679,893
b	Average of monthly cash balances	1b	157,631
c	Fair market value of all other assets (see page 25 of the instructions)	1c	
d	Total (add lines 1a, b, and c)	1d	1,837,524
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	
2	Acquisition indebtedness applicable to line 1 assets	2	
3	Subtract line 2 from line 1d	3	1,837,524
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see page 25 of the instructions)	4	27,563
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	1,809,961
6	Minimum investment return. Enter 5% of line 5	6	90,498

Part XI Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	90,498
2a	Tax on investment income for 2010 from Part VI, line 5	2a	3,623
b	Income tax for 2010 (This does not include the tax from Part VI.)	2b	0
c	Add lines 2a and 2b	2c	3,623
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	86,875
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	86,875
6	Deduction from distributable amount (see page 25 of the instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7	86,875

Part XII Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes		
a	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26	1a	199,565
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	0
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	199,565
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions)	5	3,623
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	195,942

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1 Distributable amount for 2010 from Part XI, line 7				86,875
2 Undistributed income, if any, as of the end of 2010				
a Enter amount for 2009 only			0	
b Total for prior years 20 06 , 20 07 , 20 08		140,049		
3 Excess distributions carryover, if any, to 2010				
a From 2005	0			
b From 2006	0			
c From 2007	0			
d From 2008	0			
e From 2009	14,539			
f Total of lines 3a through e	14,539			
4 Qualifying distributions for 2010 from Part XII, line 4 ▶ \$ 199,565				
a Applied to 2009, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see page 26 of the instructions)		0		
c Treated as distributions out of corpus (Election required—see page 26 of the instructions)	0			
d Applied to 2010 distributable amount				86,875
e Remaining amount distributed out of corpus	112,690			
5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))	0			0
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	127,229			
b Prior years' undistributed income Subtract line 4b from line 2b		140,049		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions		140,049		
e Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions			0	
f Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions)				
8 Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions)	0			
9 Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a	127,229			
10 Analysis of line 9				
a Excess from 2006	0			
b Excess from 2007	0			
c Excess from 2008	0			
d Excess from 2009	14,539			
e Excess from 2010	112,690			

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a <i>Paid during the year</i> PUEBLO ANIMAL SERVICES 4600 EAGLERIDGE PLACE PUEBLO CO 81008 MONTROSE ANIMAL SERVICES 3383 N TOWNSEND MONTROSE CO 81401 LA PLATA COUNTY HUMANE SOCIETY 1111 S CAMINO DEL RIO DURANGO CO 81301 ARK-VALLEY HUMANE SOCIETY P O BOX 1335 BUENA VISTA CO 81211 LARIMER HUMANE SOCIETY 5137 SOUTH COLLEGE AVE FORT COLLINS CO 80522 SILVER CREEK HUMANE SOCIETY PO BOX 592 HOLBROOK AZ 86025 COLOR COUNTY ANIMAL WELFARE PO BOX 750272 TORREY UT 84775 COLORADO ANIMAL WELFARE LEAGUE 200 S. WILCOX ST #122 CASTLE ROCK CO 80104 COEUR D'ALENE PARKS FOUNDATION 212 IRONWOOD DR. STE D PMB124 COUER D'ALENE ID 83814 SNAP OF GRANT COUNTY PO BOX 1958 SILVER CITY NM 88062 HUMANE SOCIETY OF THE FOUR CORNERS 215 WEST MAIN ST FARMINGTON NM 87401			PUBLIC SPAY NEUTER PROGRAM PUBLIC SPAY NEUTER PROGRAM PUBLIC SPAY NEUTER PROGRAM PUBLIC SPAY NEUTER PROGRAM PUBLIC SPAY NEUTER PROGRAM FERAL CAT TRAP-NEUTER-RELEASE PROGRAM PUBLIC SPAY NEUTER PROGRAM ANESTHESIA MACHINE FOR MOBILE S/N VAN CONSTRUCTION OF NEW DOG PARK PUBLIC SPAY NEUTER PROGRAM FERAL CAT NEUTER PROGRAM	5,000 5,000 5,000 3,000 3,000 1,700 1,000 3,000 2,500 3,000 3,000
Total See Attached Statement			▶ 3a	55,303
b <i>Approved for future payment</i>				
Total			▶ 3b	0

Enter gross amounts unless otherwise indicated.

(See worksheet in line 13 instructions on page 29 to verify calculations)

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See page 29 of the instructions)
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[illegible]

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

ESPANOLA VALLEY HUMANE SOCIETY

Street

108 HAMM PARKWAY

City

ESPANOLA

State

NM

Zip Code

87532

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

CAT SPAY NEUTER PROGRAM

Amount

3,000

Name

EAGLE VALLEY HUMANE SOCIETY

Street

PO BOX 4105

City

EAGLE

State

CO

Zip Code

81631

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

PUBLIC SPAY NEUTER PROGRAM

Amount

2,000

Name

DEMING ANIMAL GUARDIANS

Street

PO BOX 1275

City

DEMING

State

NM

Zip Code

88031

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

PUBLIC SPAY NEUTER PROGRAM

Amount

3,000

Name

ROCKY MOUNTAIN ALLEY CAT ALLIANCE

Street

2600 W 2ND AVE #8

City

DENVER

State

CO

Zip Code

80219

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

CAT SPAY NEUTER PROGRAM

Amount

3,000

Name

POVERTY'S PETS

Street

6910 E 5TH AVE

City

SCOTTSDALE

State

AZ

Zip Code

85251

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

LOW INCOME SPAY NEUTER PROGRAM

Amount

2,500

Name

UPPER RIO GRANDE ANIMAL SOCIETY

Street

PO BOX 369

City

MONTE VISTA

State

CO

Zip Code

81144

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

SPAY NEUTER PROGRAM

Amount

1,000

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

FORT COLLINS CAT RESCUE

Street

2321 E MULBERRY ST #12A

City

FORT COLLINS

State

CO

Zip Code

80525

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

LOW COST SPAY NEUTER PROGRAM

Amount

2,500

Name

ANNIE'S ORPHANS

Street

1630 CR 214

City

DURANGO

State

CO

Zip Code

81303

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

ADVERTISING SPRING CREEK AD

Amount

590

Name

FOR PET'S SAKE HUMANE SOCIETY

Street

PO BOX 1705

City

CORTEZ

State

CO

Zip Code

81321

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

SCHOLARSHIPS & EUTHANSIA SUBSIDY

Amount

263

Name

FUR-EVER FRIENDS

Street

8685 EAST MILE ROAD

City

FORT MORGAN

State

CO

Zip Code

80701

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

FACILITY REPAIR

Amount

500

Name

BEARSMART OF DURANGO

Street

PO BOX 2291

City

DURANGO

State

CO

Zip Code

81302

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

GENERAL OPERATING EXPENSES

Amount

250

Name

ADFL

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

TRAP-NEUTER RETURN PROGRAM

Amount

500

Continuation of Part XV, Line 3a (990-PF) - Grants and Contributions Paid During the Year

Recipient(s) paid during the year

Name

SPRING CREEK HORSE RESCUE

Street

39908 HWY 160

City

BAYFIELD

State

CO

Zip Code

81122

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

HAY FOR HORSES

Amount

500

Name

ALLIANCE FOR CONTRACEPTION IN CATS

Street

14245 NW BELLE COURT

City

PORTLAND

State

OR

Zip Code

97229

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

CONFERENCE SPONSORSHIP

Amount

500

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Name

Street

City

State

Zip Code

Foreign Country

Relationship

Foundation Status

Purpose of grant/contribution

Amount

0

Depreciation and Amortization

(Including Information on Listed Property)

 Department of the Treasury
 Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

2010

Attachment
Sequence No 67

Name(s) shown on return Foundation for Protection of Animals	Business or activity to which this form relates 990PF	Identifying number 20-5244649
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	0

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29	7		
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8		9	0
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562.		10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		12	0
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12	▶ 13	0	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property) (See instructions)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	449
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ ☐	

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property Enter amount from line 28	21	1,128
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	1,577
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2010)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No				24b If "Yes," is the evidence written? ☒ Yes ☐ No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:								
Chevy Astro Van	1/31/2008	100 00%	5,875	5,875	5	200DB - HY	1,128	
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	1,128
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)	10,000					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32	10,000					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					0

Line 6 (990-PF) - Gain/Loss from Sale of Assets Other Than Inventory

Amount										Totals					Net Gain or Loss			
Long Term CG Distributions										Securities					13,132,656		348,082	
Short Term CG Distributions										Other sales					0		0	
Index	Check "X" if Sale of Security	Description	CUSIP #	Purchaser	Check "X" if Purchaser is a Business	Date Acquired	Acquisition Method	Date Sold	Gross Sales Price	Cost or Other Basis	Valuation Method	Expense of Sale and Cost of Improvements	Depreciation	Net Gain or Loss				
1	X	sale of securities					P		13,480,738	13,132,656				- 348,082				
2														0				
3														0				
4														0				
5														0				
6														0				
7														0				
8														0				
9														0				
10														0				

Line 11 (990-PF) - Other Income

					-544	-2,867	2,323
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income			
1			0				
2	k-1	-2,867	-2,867				
3	Registration	1,551	0	1,551			
4	Miscellaneous income	772	0	772			
5			0				
6			0				
7			0				
8			0				
9			0				
10			0				

Line 16b (990-PF) - Accounting Fees

5,604					0	5,604	0
	Name of Organization or Person Providing Service	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes (Cash Basis Only)		
1	Clark, White & Associates	4,435		4,435			
2	Payroll Department	1,169		1,169			
3	Quickbooks						
4							
5							
6							
7							
8							
9							
10							

Line 18 (990-PF) - Taxes

		5,549	49	0	4,963
	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Real estate tax not included in line 20				
2	Tax on investment income	537			
3	Foreign taxes paid in	49	49		
4	Payroll taxes	4,963			4,963
5					
6					
7					
8					
9					
10					

Amount of depreciation included in cost of goods sold _____

Line 19 (990-PF) - Depreciation and Depletion

		Date Acquired	Method of Computation	Asset Life	Cost or Other Basis	Beginning Accumulated Depreciation	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income
1	Description								
1	Van	1/31/2008	macrs	5	5,875	2,468	1,128		1,128
2	Computer	7/15/2009	macrs	5	1,402	280	449		449
3						0			
4						0			
5						0			
6						0			
7						0			
8						0			
9						0			
10						0			
							1,577	0	1,577

Line 23 (990-PF) - Other Expenses

	Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
1	Amortization See attached statement	0	0	0	0
2	Deployment expenses	41			41
3	Spaying expense	48,376			48,376
4	Insurance	1,105			1,105
5	Program expenses	7,453			7,453
6	Investment expenses	3,122	3,122		
7	Miscellaneous expense	969		969	
8	Vehicle expense	2,452			2,452
9	Dues and subscriptions	710			710
10	Advertising	144			144
11	Office expenses	2,660			2,660
12					
13					
14					
15					

Part II, Line 10b (990-PF) - Investments - Corporate Stock

		Num. Shares/ Face Value	Book Value Beg. of Year	Book Value End of Year	FMV Beg. of Year	FMV End of Year
1	Just2Trade Corporate Stock		1,544,954	1,771,886	1,677,950	1,752,928
2						
3						
4						
5						
6						
7						
8						
9						
10						

Part II, Line 14 (990-PF) - Land, Buildings, and Equipment

		7,277	2,748	4,325	4,529	2,952	2,952
	Item or Category	Cost or Other Basis	Accumulated Depreciation Beg. of Year	Accumulated Depreciation End of Year	Book Value Beg. of Year	Book Value End of Year	FMV End of Year
1	Van	5,875	2,468	3,596	3,407	2,279	2,279
2	Computer	1,402	280	729	1,122	673	673
3					0	0	
4					0	0	
5					0	0	
6					0	0	
7					0	0	
8					0	0	
9					0	0	
10					0	0	

Part VIII, Line 1 (990-PF) - Compensation of Officers, Directors, Trustees and Foundation Managers

	Name	Check "X" if Business	Street	City	State	Zip Code	Foreign Country	Title	Average Hours
1	Wendy J. Haugen		120 12Pt Buck Trail	Durango	CO	81301		Exec Director	40
2	Robert Haugen		445 Iron King	Durango	CO	81301		President	5
3	Jan Bowler		445 Iron King	Durango	CO	81301		director	
4	Chris Mugler		1120 Silver Mesa Drneway	Durango	CO	81301		director	
5	Chuck Masters		448 Iron King	Durango	CO	81301		director	
6	Sally Ellingsen		19333 Ella RD	Rathdrum	ID	83858		Director	
7	Mark Ellingsen		19333 Ella RD	Rathdrum	ID	83858		Director	
8									
9									
10									

Part

64,872				0	0
	Compensation	Benefits	Expense Account	Explanation	
1	64,872				
2					
3					
4					
5					
6					
7					
8					
9					
10					

Part XVI-B (990-PF) - Relationship of Activities

[illegible]

Use of Vehicles (4562 Part V, Section B) - 990PF

	Vehicle Description	Business Miles	Commuting Miles	Other Miles	Total Miles	Personal Use Off Duty?		More than 5% owner?		Another vehicle avail for use?	
						Y	N	Y	N	Y	N
1	Chevy Astro Van	10,000		0	10,000	X		X		X	

Statements

Foundation for Protection of Animals

20-5244649

☒**CONTRIBUTIONS RECEIVED**

Humane Society of United States	322
Rocky Mtn Alley Cat Alliance	50
American Humane Society	369
Misc	25
Mass Clinic	900
PetSmart	1,000
Total	2,666