



Feral Cat Spay/Neuter Project

Policy Update for Clients that are 501(c)(3) Organizations

As of August 1, 2009, FCSNP will offer free spay/neuter surgeries and rabies vaccinations for feral and free-roaming cats (cats that will be eartipped) brought to the clinic by small 501(c)(3) organizations. Free surgeries for such cats had previously only been available to 1) individuals and 2) organizations not established as tax-exempt 501(c)(3) organizations under IRS rules.

Small 501(c)(3) organizations are those ***whose annual gross receipts are normally \$25,000 or less as defined by IRS rules***. For more specific information, please refer to the IRS website (<http://www.irs.gov/charities/article/0,,id=169250,00.html>). Under IRS rules, ***gross receipts*** are the total amounts the organization received from all sources during its annual accounting period, without subtracting any costs or expenses.

To qualify for and retain this free service through FCSNP, an authorized representative of the 501(c)(3) organization must provide a written statement certifying that the organization qualifies as a small 501(c)(3) organization under IRS rules, and must provide a copy of the most recent tax returns legally required to have been filed with IRS (Form 990-N, Form 990-EZ, or Form 990) that verify the organization's annual gross receipts are normally \$25,000 or less.