

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2019** calendar year, or tax year beginning and ending

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 MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS		D Employer identification number 04-2103597
	Doing business as		E Telephone number 617-522-7400
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	F Name and address of principal officer: TODD M. MCCANN SAME AS C ABOVE		G Gross receipts \$ 110,417,149.
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(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)	
J Website: WWW.MSPCA.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1868	M State of legal domicile: MA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROTECT ANIMALS, RELIEVE THEIR SUFFERING, ADVANCE THEIR HEALTH & WELFARE AND PREVENT CRUELTY.			
	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)	16	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	15	
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	788	
	6	Total number of volunteers (estimate if necessary)	1353	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.	
7b	Net unrelated business taxable income from Form 990-T, line 39	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	19,015,421.	23,146,424.
	9	Program service revenue (Part VIII, line 2g)	51,210,982.	55,048,756.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,625,576.	3,612,450.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-37,831.	-51,586.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	74,814,148.	81,756,044.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	496,755.	419,992.
	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)	46,572,232.	49,404,144.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	518,116.	519,055.
	b	Total fundraising expenses (Part IX, column (D), line 25) 2,991,947.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	22,457,276.	23,899,495.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	70,044,379.	74,242,686.	
19	Revenue less expenses. Subtract line 18 from line 12	4,769,769.	7,513,358.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	141,363,464.	168,875,985.
	21	Total liabilities (Part X, line 26)	37,906,959.	46,496,380.
	22	Net assets or fund balances. Subtract line 21 from line 20	103,456,505.	122,379,605.

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		
	TODD M. MCCANN, CHIEF FINANCIAL OFFICER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name CARLA M. MCCALL, CPA	Preparer's signature CARLA M. MCCALL, CPA	Date 06/25/20	Check if self-employed <input type="checkbox"/>	PTIN P00535908
	Firm's name AAFPCAS, INC.			Firm's EIN 04-2571780	
	Firm's address 50 WASHINGTON STREET WESTBOROUGH, MA 01581			Phone no. 508-366-9100	

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

MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Form 990 (2019)

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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 MISSION OF THE MSPCA IS TO PROTECT ANIMALS, RELIEVE THEIR
SUFFERING, ADVANCE THEIR HEALTH AND WELFARE, PREVENT CRUELTY AND WORK
FOR A JUST AND COMPASSIONATE SOCIETY.**

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 \$ 55,246,376. including grants of \$ 354,358.) (Revenue \$ 53,038,336.)
**ANGELL ANIMAL MEDICAL CENTERS IN BOSTON AND WALTHAM AND THE DISCOUNTED
VETERINARY CLINICS LOCATED AT NASHOBA VALLEY TECHNICAL HIGH SCHOOL IN
WESTFORD, MASSACHUSETTS AND ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL
SCHOOL IN DANVERS, MASSACHUSETTS CARED FOR 104,983 ANIMALS IN 2019. OF
THOSE, 31,397 RECEIVED EMERGENCY CARE. ANGELL'S MORE THAN 100 DOCTORS,
INCLUDING 46 BOARD-CERTIFIED SPECIALISTS, WORK AS A TEAM TO DELIVER
HIGH QUALITY GENERAL WELLNESS, EMERGENCY AND SPECIALTY CARE. IN 2019,
ORGANIZATION WIDE, MSPCA STERILIZED MORE THAN 10,125 DOGS, CATS AND
SMALL ANIMALS. ANGELL'S BOSTON LOCATION HAS EARNED THE ACCREDITATION OF
THE AMERICAN ANIMAL HOSPITAL ASSOCIATION. ANGELL'S BOSTON AND WALTHAM
LOCATIONS ARE OPEN FOR EMERGENCIES 24 HOURS OF EVERY DAY OF THE YEAR.
PET OWNERS WHO CANNOT AFFORD ROUTINE OR EMERGENCY CARE FOR THEIR**

4b (Code:) (Expenses \$ 8,940,410. including grants of \$ 65,633.) (Revenue \$ 2,010,420.)
**EACH YEAR OUR THREE ANIMAL CARE AND ADOPTION CENTERS TAKE IN THOUSANDS
OF HOMELESS ANIMALS INCLUDING CATS, DOGS, RABBITS, BIRDS, REPTILES,
HORSES, GOATS, SHEEP, COWS, PIGS, VARIOUS FARM BIRDS, GUINEA PIGS,
FERRETS, HAMSTERS, GERBILS, MICE AND RATS. IN 2019, A TOTAL OF 5,798
ANIMALS FOUND HOMES THROUGH ADOPTION, TRANSFERS TO OTHER ORGANIZATIONS,
REUNITING PETS WITH THEIR OWNERS AND SURRENDER PREVENTION PROGRAMS.**

**OUR NETWORK OF VOLUNTEERS HELPS US PROVIDE INDIVIDUAL ATTENTION TO
EVERY ANIMAL IN OUR CARE. 1,120 ANIMALS WHO NEEDED EXTRA TIME TO HEAL
WENT THROUGH OUR FOSTER CARE PROGRAM AND 1,296 VOLUNTEERS DONATED THEIR
TIME TO HELP WITH ANIMAL CARE, SPECIAL EVENTS AND OFFICE WORK. OUR
BEHAVIOR PROGRAM PROVIDED 3,066 PET OWNERS WITH TRAINING, AGILITY**

4c (Code:) (Expenses \$ 1,187,637. including grants of \$) (Revenue \$)
**OUR MSPCA LAW ENFORCEMENT OFFICERS, FULLY COMMISSIONED BY THE
COMMONWEALTH OF MASSACHUSETTS, MEET A HOST OF CHALLENGES EVERY DAY IN
THEIR QUEST TO MAKE THIS A BETTER WORLD FOR ANIMALS. DURING 2019, OUR
LAW ENFORCEMENT OFFICERS INVESTIGATED 1,299 COMPLAINTS RESULTING IN 484
WARNINGS; PERFORMED 2,251 CASE RE-CHECKS TO ENSURE COMPLIANCE; ACCEPTED
THE VOLUNTARY SURRENDER OF 91 ANIMALS; AND MADE 193 COURT APPEARANCES.
MORE THAN 27,619 ANIMALS WERE INSPECTED BY OUR LAW ENFORCEMENT OFFICERS
IN 2019. EDUCATION IS A LARGE PIECE OF THE WORK OF THESE OFFICERS, WHO
SEEK TO PREVENT CRUELTY IN ADDITION TO STOPPING CRUELTY ALREADY IN
PROGRESS. DURING 2019, LAW ENFORCEMENT OFFICERS PARTICIPATED IN 497
EDUCATIONAL OR ADVISORY SESSIONS WITH ANIMAL OWNERS.**

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

4e Total program service expenses **65,374,423.**

Form 990 (2019)

**MASSACHUSETTS 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>	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 Revenue Procedure 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>	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	

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

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>	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>	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>	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
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>		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>		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>		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>		X
28	Was the organization a party to a business transaction with one of the following parties (see 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>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	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>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
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>		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>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

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		77
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

**MASSACHUSETTS 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	788		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
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)?	4a			X
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?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
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?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
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?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
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?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X	
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?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
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?	12a			
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.	13a			
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?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
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? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X

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

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.	1a	16		
b Enter the number of voting members included on line 1a, above, who are independent	1b	15		
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 in 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 in 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 in 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 **▶ AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL**
- 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 **▶**
TODD MCCANN, VP/CFO - 617-522-7400
350 SOUTH HUNTINGTON AVENUE, BOSTON, MA 02130-4803

**MASSACHUSETTS 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 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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) JUDITH MALONE DIRECTOR, CHAIR	4.00	X		X			0.	0.	0.	
(2) JOHN G. CARBERRY DIRECTOR, TREASURER	4.00	X		X			0.	0.	0.	
(3) J. ROBERT COLEMAN DIRECTOR	2.00	X					0.	0.	0.	
(4) LINDSAY COOK DIRECTOR	4.00	X					0.	0.	0.	
(5) LYNN DAYTON DIRECTOR	4.00	X					0.	0.	0.	
(6) CHERYL FORTE DIRECTOR	4.00	X					0.	0.	0.	
(7) ELISSA FLYNN-POPPEY DIRECTOR	2.00	X					0.	0.	0.	
(8) PATRICK PLANETA DIRECTOR	2.00	X					0.	0.	0.	
(9) SARAH MONACO DIRECTOR	4.00	X					0.	0.	0.	
(10) KAREN ROSES DIRECTOR	2.00	X					0.	0.	0.	
(11) JESSICA GIFFORD NIGRELLI DIRECTOR	2.00	X					0.	0.	0.	
(12) CONSTANCE NOBLE DIRECTOR	4.00	X					0.	0.	0.	
(13) FREDERICK H. JAMIESON DIRECTOR, CLERK	4.00	X		X			0.	0.	0.	
(14) AVI NELSON DIRECTOR	2.00	X					0.	0.	0.	
(15) BARBARA SCHAYE DIRECTOR	2.00	X					0.	0.	0.	
(16) LORI SIDMAN DIRECTOR	2.00	X					0.	0.	0.	
(17) CARTER LUKE CHIEF EXECUTIVE OFFICER	40.00	X		X			578,752.	0.	199,078.	

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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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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) ALICE BRUCE VP OF DEVELOPMENT	40.00			X				211,830.	0.	24,095.
(19) KATHLEEN COLLINS SVP/CHIEF OPERATING OFFICE	40.00			X				335,088.	0.	121,283.
(20) TODD M. MCCANN VP/CFO	40.00			X				185,059.	0.	29,770.
(21) JOSEPH SILVA VP, STRATEGIC PLANNING	40.00			X				256,976.	0.	60,885.
(22) ANN MARIE GREENLEAF CHIEF OF STAFF	40.00				X			300,653.	0.	96,445.
(23) JOEL KAYE STAFF VETERINARIAN	40.00					X		274,484.	0.	46,170.
(24) SUE A. CASALE SURGEON	40.00					X		306,590.	0.	14,109.
(25) ROBERT DANIEL NEUROLOGIST	40.00					X		285,989.	0.	41,662.
(26) LYNDISAY KUBICEK RADIATION ONCOLOGY VET	40.00					X		389,590.	0.	17,281.
1b Subtotal								3,125,011.	0.	650,778.
c Total from continuation sheets to Part VII, Section A								282,719.	0.	80,851.
d Total (add lines 1b and 1c)								3,407,730.	0.	731,629.

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 87

	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
DAVINCI DIRECT, 36 CORDAGE PARK CIRCLE, SUITE 339, PLYMOUTH, MA 02360	DIRECT MAIL PROFESSIONAL	1,066,982.
DPR CONSTRUCTION, 150 CAMBRIDGE PARK DRIVE #102, CAMBRIDGE, MA 02140	CONSTRUCTION	638,110.
BLUE SKY ANIMAL ARCHITECTURE 7 WASHINGTON STREET, BEVERLY, MA 01915	ARCHITECTURE	537,157.
GREENER U 307 WAVERLY OAKS RD #202, WALTHAM, MA 02452	ENERGY CONSULTANTS	428,035.
INSERV CORP PET CREMATORY 540 N. MAIN STREET, MANCHESTER, CT 06042	CREMATORY SERVICES	353,525.

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 12

SEE PART VII, SECTION A CONTINUATION SHEETS

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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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
(27) NICHOLAS TROUT SURGEON	40.00					X		282,719.	0.	80,851.
Total to Part VII, Section A, line 1c								282,719.	80,851.	

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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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	1,119,457.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	22,026,967.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,839,555.				
	h Total. Add lines 1a-1f			23,146,424.			
	Program Service Revenue	2 a HEALTH & HOSPITAL SVCS.	Business Code				
		541940	53,038,336.	53,038,336.			
b FARM, CEMETERY & OTHER		812910	2,010,420.	2,010,420.			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			55,048,756.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			507,783.		507,783.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	31,257,101.			
			(ii) Other				
				28,152,434.			
				3,104,667.			
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)			3,104,667.		3,104,667.		
8 a Gross income from fundraising events (not including \$ 1,119,457. of contributions reported on line 1c). See Part IV, line 18	8a		427,008.				
		b Less: direct expenses	8b	506,040.			
		c Net income or (loss) from fundraising events			-79,032.		-79,032.
9 a Gross income from gaming activities. See Part IV, line 19	9a		30,077.				
		b Less: direct expenses	9b	2,631.			
		c Net income or (loss) from gaming activities			27,446.		27,446.
10 a Gross sales of inventory, less returns and allowances	10a						
		b Less: cost of goods sold	10b				
		c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			81,756,044.	55,048,756.	0.	3,560,864.	

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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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	25,368.	25,368.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	364,124.	364,124.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	30,500.	30,500.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,399,915.	988,782.	1,175,208.	235,925.
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	36,522,679.	33,547,544.	1,927,448.	1,047,687.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,152,352.	1,888,446.	193,939.	69,967.
9 Other employee benefits	5,645,094.	4,952,932.	508,656.	183,506.
10 Payroll taxes	2,684,104.	2,354,998.	241,853.	87,253.
11 Fees for services (nonemployees):				
a Management				
b Legal	190,745.	156,297.	21,450.	12,998.
c Accounting	92,063.		92,063.	
d Lobbying	24,000.	24,000.		
e Professional fundraising services. See Part IV, line 17	519,055.			519,055.
f Investment management fees	361,631.		361,631.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,674,146.	1,339,403.	273,804.	60,939.
12 Advertising and promotion	123,303.	123,003.	300.	
13 Office expenses	1,321,011.	996,562.	102,256.	222,193.
14 Information technology	196,850.	162,002.	25,441.	9,407.
15 Royalties				
16 Occupancy	2,850,785.	2,413,187.	380,500.	57,098.
17 Travel	248,968.	246,042.		2,926.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	159,510.	144,592.	13,008.	1,910.
20 Interest	421,540.	347,225.	70,126.	4,189.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,739,319.	2,410,675.	283,421.	45,223.
23 Insurance	538,095.	428,846.	98,877.	10,372.
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 SUPPLIES	8,259,927.	8,259,629.	283.	15.
b BANK FEES/CREDIT CARD P	1,373,982.	1,232,925.	44,962.	96,095.
c PRINTING/PUBLICATIONS	457,886.	133,618.	579.	323,689.
d EQUIPMENT RENTALS	80,447.	29,500.	49,447.	1,500.
e All other expenses	2,785,287.	2,774,223.	11,064.	
25 Total functional expenses. Add lines 1 through 24e	74,242,686.	65,374,423.	5,876,316.	2,991,947.
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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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	2,543,685.	1		4,310,822.	
	2 Savings and temporary cash investments		2			
	3 Pledges and grants receivable, net	2,431,558.	3		2,606,950.	
	4 Accounts receivable, net	194,828.	4		175,928.	
	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	347,296.	8		372,699.	
	9 Prepaid expenses and deferred charges	1,482,194.	9		1,619,103.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	77,650,890.				
	b Less: accumulated depreciation	33,540,395.				
	11 Investments - publicly traded securities	43,476,031.	10c		44,110,495.	
	12 Investments - other securities. See Part IV, line 11	17,802,635.	11		27,093,191.	
	13 Investments - program-related. See Part IV, line 11	72,768,289.	12		88,353,103.	
	14 Intangible assets		13			
	15 Other assets. See Part IV, line 11	316,948.	14		233,694.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	141,363,464.	15		168,875,985.		
Liabilities	17 Accounts payable and accrued expenses	4,510,367.	16		168,875,985.	
	18 Grants payable		17		5,796,257.	
	19 Deferred revenue	228,584.	18		157,481.	
	20 Tax-exempt bond liabilities	6,537,217.	19		20,525,615.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20			
	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		21			
	23 Secured mortgages and notes payable to unrelated third parties	5,900,886.	22			
	24 Unsecured notes and loans payable to unrelated third parties		23			
	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	20,729,905.	24		20,017,027.	
	26 Total liabilities. Add lines 17 through 25	37,906,959.	25		46,496,380.	
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.		26			
	27 Net assets without donor restrictions	46,326,871.		27	55,900,583.	
	28 Net assets with donor restrictions	57,129,634.		28	66,479,022.	
	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	103,456,505.	32		122,379,605.	
33 Total liabilities and net assets/fund balances	141,363,464.	33		168,875,985.		

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**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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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	81,756,044.
2	Total expenses (must equal Part IX, column (A), line 25)	2	74,242,686.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,513,358.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	103,456,505.
5	Net unrealized gains (losses) on investments	5	9,525,296.
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	1,884,446.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	122,379,605.

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 in 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 checked="" type="checkbox"/> Separate basis <input 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 Single Audit Act and OMB Circular A-133? _____		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 _____		

MASSACHUSETTS SOCIETY FOR THE PREVENTION

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19,781,971.	18,348,320.	17,004,241.	19,015,422.	23,146,424.	97,296,378.
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	19,781,971.	18,348,320.	17,004,241.	19,015,422.	23,146,424.	97,296,378.
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)						1,433,426.
6 Public support. Subtract line 5 from line 4.						95,862,952.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	19,781,971.	18,348,320.	17,004,241.	19,015,422.	23,146,424.	97,296,378.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,688,443.	715,692.	395,750.	574,968.	512,987.	3,887,840.
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.)	239,876.	475,985.	620,425.	448,691.	457,085.	2,242,062.
11 Total support. Add lines 7 through 10						103,426,280.
12 Gross receipts from related activities, etc. (see instructions)					12	239,495,318.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	92.69	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	91.10	%
16a 33 1/3% support test - 2019. 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 - 2018. 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 - 2019. 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 - 2018. 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"/>

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 VI.)						
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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) 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 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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 in 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 in 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 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>		

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 in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? 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.		
1		
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)? 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).		
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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
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 government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.		Yes	No
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? 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.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.			
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
2a			
2b			
3a			
3b			

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 (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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).		

MASSACHUSETTS SOCIETY FOR THE PREVENTION

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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

SPECIAL EVENT AND GAMING INCOME

COPY

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 04-2103597
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

MASSACHUSETTS SOCIETY FOR THE PREVENTION

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		141,639.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		97,481.													
c Total lobbying expenditures (add lines 1a and 1b)		239,120.													
d Other exempt purpose expenditures		74,003,566.													
e Total exempt purpose expenditures (add lines 1c and 1d)		74,242,686.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th align="left">If the amount on line 1e, column (a) or (b) is:</th> <th align="left">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	217,045.	213,085.	229,568.	239,120.	898,818.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	116,736.	120,204.	135,690.	141,639.	514,269.

MASSACHUSETTS SOCIETY FOR THE PREVENTION

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
<i>For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>			
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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

2019

Open to Public Inspection

Name of the organization MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Employer identification number 04-2103597

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Form with multiple questions (1-9) about conservation easements, including checkboxes for various purposes, a table for 'Held at the End of the Tax Year' with rows 2a-2d, and questions about monitoring, expenses, and reporting.

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.

Form with questions 1a, 1b, and 2 regarding reporting of art and historical treasures, including revenue and asset amounts.

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- | | |
|---|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange program |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> Preservation for future generations | |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	49,049,774.	53,474,471.	47,462,821.	45,226,100.	46,283,711.
b Contributions	653,594.	313,499.	2,872,488.	1,945,651.	241,036.
c Net investment earnings, gains, and losses	7,724,305.	-3,317,967.	4,111,562.	1,237,936.	-505,018.
d Grants or scholarships					
e Other expenditures for facilities and programs	-1,933,621.	1,420,229.	972,400.	946,866.	793,629.
f Administrative expenses					
g End of year balance	55,494,052.	49,049,774.	53,474,471.	47,462,821.	45,226,100.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment %
- b** Permanent endowment 85.10 %
- c** Term endowment 14.90 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-------------------------------------|--------------------------|
| (i) Unrelated organizations | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (ii) Related organizations | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		259,310.		259,310.
b Buildings		43,907,177.	18,361,083.	25,546,094.
c Leasehold improvements		13,695,073.	1,408,305.	12,286,768.
d Equipment		18,040,107.	12,605,932.	5,434,175.
e Other		1,749,223.	1,165,075.	584,148.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				44,110,495.

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

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) BENEFICIAL INTEREST IN		
(B) PERPETUAL TRUSTS	14,460,358.	END-OF-YEAR MARKET VALUE
(C) HEDGE FUNDS	14,988,650.	END-OF-YEAR MARKET VALUE
(D) PRIVATE INVESTMENTS	5,321,041.	END-OF-YEAR MARKET VALUE
(E) OTHER NON-PUBLICLY TRADED		
(F) INVESTMENTS	48,748,529.	END-OF-YEAR MARKET VALUE
(G) BOND FUNDS	4,834,525.	END-OF-YEAR MARKET VALUE
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	88,353,103.	

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, col. (B) line 13.) ▶		

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, col. (B) line 15.) ▶	

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) LONG TERM LIABILITIES-ACCRUED	
(3) PENSION COST	14,076,568.
(4) POST RETIREMENT BENEFITS	4,975,002.
(5) CHARITABLE GIFT ANNUITIES	800,883.
(6) RETIREMENT AGREEMENTS	70,119.
(7) DUE TO RELATED SOCIETY	94,455.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	20,017,027.

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...

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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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	92,948,702.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	11,620,145.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	298,268.
e	Add lines 2a through 2d	2e	11,918,413.
3	Subtract line 2e from line 1	3	81,030,289.
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	361,631.
b	Other (Describe in Part XIII.)	4b	364,124.
c	Add lines 4a and 4b	4c	725,755.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	81,756,044.

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	74,025,602.
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	508,671.
e	Add lines 2a through 2d	2e	508,671.
3	Subtract line 2e from line 1	3	73,516,931.
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	361,631.
b	Other (Describe in Part XIII.)	4b	364,124.
c	Add lines 4a and 4b	4c	725,755.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	74,242,686.

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:

ENDOWMENT FUNDS ARE INTENDED TO PROVIDE A SOURCE OF INCOME TO SUPPORT
VARIOUS PROGRAMS AT THE MSPCA.

PART X, LINE 2:

THE SOCIETY ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED
ON A "MORE LIKELY THAN NOT" THRESHOLD TO THE RECOGNITION OF THE TAX
POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION
UNDER SCRUTINY BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR
POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE
UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A "CUMULATIVE PROBABILITY
ASSESSMENT" THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN

Part XIII Supplemental Information (continued)

TAX POSITIONS. INTEREST AND PENALTIES ASSESSED, IF ANY, ARE ACCRUED AS INCOME TAX EXPENSE.

THE SOCIETY HAS IDENTIFIED ITS TAX STATUS AS A TAX EXEMPT ENTITY AND ITS TREATMENT OF RELATED AND UNRELATED INCOME AS ITS ONLY SIGNIFICANT TAX POSITIONS AND HAS DETERMINED THAT SUCH TAX POSITIONS DO NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION. THE SOCIETY'S INFORMATION AND TAX RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	506,040.
GAMING EXPENSES	2,631.
CURRENT YEAR IMPACT OF CHANGE IN PENSION OBLIGATIONS	-210,403.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	298,268.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FINANCIAL ASSISTANCE NETTED WITH REVENUES	364,124.
---	----------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	506,040.
GAMING EXPENSES	2,631.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	508,671.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

FINANCIAL ASSISTANCE NETTED WITH REVENUES	364,124.
---	----------

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization
**MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Employer identification number
04-2103597

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION	ANIMAL WELFARE GRANTS	30,500.
CENTRAL AMERICA AND THE CARIBBEAN - ANTIGUA & BARBUDA, ARUBA, BAHAMAS,	0	0	INVESTMENTS		15,446,426.
3 a Subtotal	0	0			15,476,926.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			15,476,926.

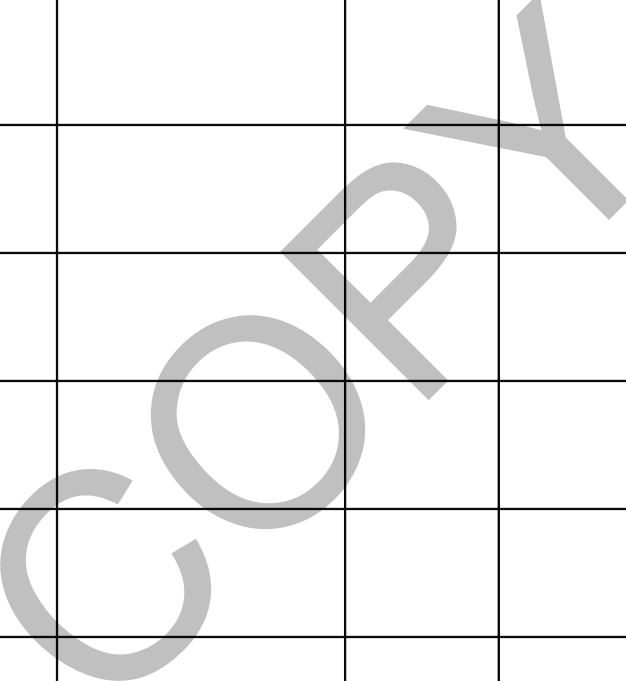
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2019

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA,	ANIMAL WELFARE IN TURKEY	27,000.	WIRE TRANSFER	0.		



2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

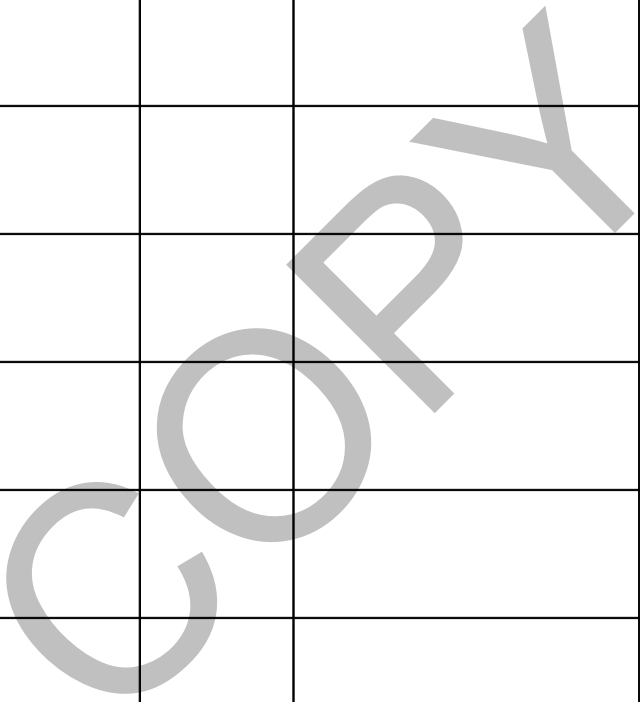
3 Enter total number of other organizations or entities **1**

**MASSACHUSETTS SOCIETY FOR THE PREVENTION
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Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)



Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

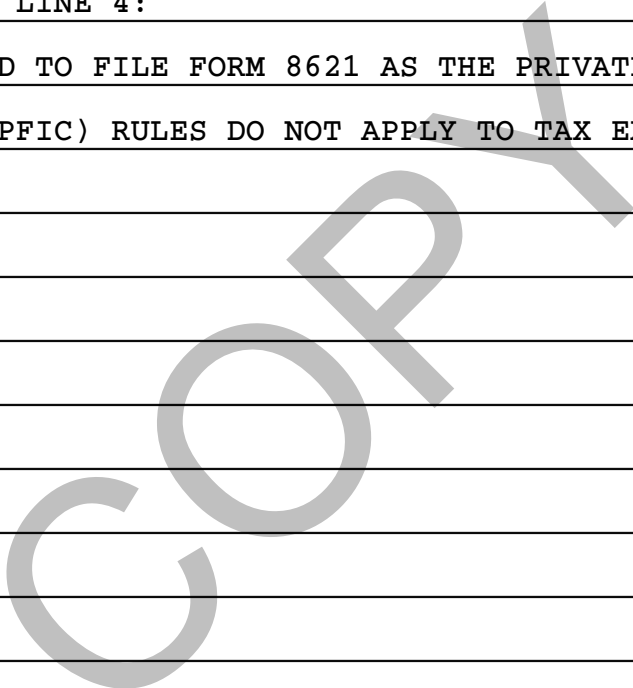
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

THE MSPCA RECEIVES ANNUAL FINANCIAL INFORMATION FROM GRANTEES AS WELL AS
CORRESPONDENCE AS TO HOW THE GRANTED FUNDS WERE USED IN PREVIOUS YEARS.
UPON REVIEW OF THE REPORTS, THE MSPCA CEO DETERMINES IF GRANT ASSISTANCE
WILL BE PROVIDED.

SCHEDULE F, PART IV, LINE 4:

MSPCA IS NOT REQUIRED TO FILE FORM 8621 AS THE PRIVATE FOREIGN
INVESTMENT COMPANY (PFIC) RULES DO NOT APPLY TO TAX EXEMPT
ORGANIZATIONS.



SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **04-2103597**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
DAVINCI DIRECT, INC. - 36 CORDAGE PARK CIRCLE, SUITE	PROFESSIONAL FUNDRAISING		X	1,664,711.	109,333.	1,555,378.
Total				1,664,711.	109,333.	1,555,378.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- AL, AK, AZ, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO
MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY
AR

MASSACHUSETTS SOCIETY FOR THE PREVENTION

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	
		RAISE THE WOOF GALA (event type)	FAST & FURRIEST (event type)	10 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	775,465.	214,875.	556,125.	1,546,465.
	2	Less: Contributions	616,890.	214,875.	287,692.	1,119,457.
	3	Gross income (line 1 minus line 2)	158,575.		268,433.	427,008.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes			876.	876.
	6	Rent/facility costs	14,410.	1,500.	10,830.	26,740.
	7	Food and beverages	59,651.	3,600.	60,342.	123,593.
	8	Entertainment			4,300.	4,300.
	9	Other direct expenses	198,078.	69,200.	83,253.	350,531.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				506,040.
11	Net income summary. Subtract line 10 from line 3, column (d)				-79,032.	

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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			2,631.
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 80.00 % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				2,631.
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				27,446.

9 Enter the state(s) in which the organization conducts gaming activities: MA

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: _____

MASSACHUSETTS SOCIETY FOR THE PREVENTION

Schedule G (Form 990 or 990-EZ) 2019 OF CRUELTY TO ANIMALS

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- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	3.00 %
b An outside facility	13b	97.00 %
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ ALICE BRUCE

Address ▶ 350 SOUTH HUNTINGTON AVE. - BOSTON, MA 02130

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

- 16 Gaming manager information:

Name ▶ VARIOUS EMPLOYEES

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ VARIOUS

- Director/officer
- Employee
- Independent contractor

- 17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: DAVINCI DIRECT, INC.

(I) ADDRESS OF FUNDRAISER:

36 CORDAGE PARK CIRCLE, SUITE 339, PLYMOUTH, MA 02360

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

DURING THE YEAR ENDED DECEMBER 31, 2019, MSPCA REIMBURSED DAVINCI DIRECT, INC. \$817,551 FOR MAILING LIST RENTAL, PRINTING, MAILING, AND POSTAGE

MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Part IV Supplemental Information *(continued)*

COSTS. THIS AMOUNT WAS INVOICED BY DAVINCI DIRECT, INC. AND WAS IN
ADDITION TO THE PROFESSIONAL FUNDRAISING FEES THAT HAVE BEEN REPORTED ON
PART I, COLUMN V.

COPY

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS**

Employer identification number
04-2103597

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
OPERATION OUTREACH 360 WOODLAND STREET HOLLISTON, MA 01746	04-3368610	501(C)(3)	9,400.	0.			EDUCATIONAL PROGRAMS IN SCHOOLS IN GA.
NOWZAD DOGS NFP 3105 PROSPECT RD. PEORIA, IL 61603	46-0536511	501(C)(3)	11,000.	0.			PROMOTE ANIMAL WELFARE AND EDUCATION IN AFGHANISTAN
ANIMAL PROTECTION CENTER OF SOUTHEASTERN MASSACHUSETTS - 1300 WEST ELM EXTENSION - BROCKTON, MA 02301	27-0202973	501(C)(3)	3,000.	0.			ANIMAL WELFARE IN BROCKTON MASSACHUSETTS
COMMUNITY FOUNDATION FOR NANTUCKET, INC - P.O. BOX 3225 - NANTUCKET, MA 02584	13-4316755	501(C)(3)	1,968.	0.			ANIMAL WELFARE IN NANTUCKET

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **4.**

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2019)

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FINANCIAL ASSISTANCE	289	364,124.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE MSPCA REQUIRES THE GRANTEES TO PROVIDE A DETAILED LISTING OF EXPENSES
IN A PROPOSAL WHICH THE GRANT IS TO SUPPORT. ONCE REVIEWED BY THE DIRECTOR
OF APD (OR OTHER MEMBER OF SENIOR MANAGEMENT), FUNDS ARE ISSUED TO COVER
EXPENSES. FUNDS ARE ISSUED ONCE INVOICES ARE RECEIVED BY THE MSPCA TO
ENSURE THE GRANT IS BEING USED AS INDICATED.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **04-2103597**

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 checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" 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
1b		
2		
4a		X
4b		X
4c		X
5a	X	
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2019

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

Schedule J (Form 990) 2019

04-2103597

Page 2

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 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) CARTER LUKE CHIEF EXECUTIVE OFFICER	(i)	467,215.	111,000.	537.	164,642.	34,436.	777,830.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALICE BRUCE VP OF DEVELOPMENT	(i)	211,830.	0.	0.	9,629.	14,466.	235,925.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KATHLEEN COLLINS SVP/CHIEF OPERATING OFFICE	(i)	306,524.	25,000.	3,564.	86,354.	34,929.	456,371.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TODD M. MCCANN VP/CFO	(i)	184,728.	0.	331.	8,692.	21,078.	214,829.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JOSEPH SILVA VP, STRATEGIC PLANNING	(i)	250,130.	0.	6,846.	48,184.	12,701.	317,861.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ANN MARIE GREENLEAF CHIEF OF STAFF	(i)	299,411.	0.	1,242.	59,409.	37,036.	397,098.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) JOEL KAYE STAFF VETERINARIAN	(i)	169,883.	103,001.	1,600.	12,836.	33,334.	320,654.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) SUE A. CASALE SURGEON	(i)	204,431.	101,177.	982.	14,109.	0.	320,699.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) ROBERT DANIEL NEUROLOGIST	(i)	198,192.	87,425.	372.	8,884.	32,778.	327,651.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) LYNDSEY KUBICEK RADIATION ONCOLOGY VET	(i)	198,052.	191,160.	378.	12,281.	5,000.	406,871.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) NICHOLAS TROUT SURGEON	(i)	211,519.	69,156.	2,044.	46,017.	34,834.	363,570.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 5:

ANGELL ANIMAL MEDICAL CENTER HAS A VARIABLE COMPENSATION PROGRAM. THIS PROGRAM COMPENSATES CERTAIN VETERINARY STAFF WITH A BASE PAY AND A VARIABLE PORTION THAT IS BASED ON EACH EMPLOYEE'S REVENUE GENERATION AND COMPARISON TO SET GOALS. THE 5 HIGHEST COMPENSATED EMPLOYEES AS REPORTED ON FORM 990, PART VII, SECTION A ARE ALL VETERINARY STAFF AND WERE PART OF THIS COMPENSATION PLAN.

PART I, LINE 7:

BONUSES DETERMINED ON A DISCRETIONARY BASIS WERE GIVEN TO EMPLOYEES BASED ON PERFORMANCE AND TAKING ON ADDITIONAL RESPONSIBILITIES.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **04-2103597**

Part I Bond Issues											
SEE PART VI FOR COLUMN (F) CONTINUATIONS											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A MA DEVELOPMENT FINANCE AGENCY	04-3431814	NONE	09/28/17	5,981,424.	REFUND 6/8/2016 ISSUE THAT WAS US		X		X		X
B MA DEVELOPMENT FINANCE AGENCY	04-3431814	NONE	11/15/19	7,698,672.	REFUND MULTIPLE TAX EXEMPT/NOTE P		X		X		X
C MA DEVELOPMENT FINANCE AGENCY	04-3431814	NONE	11/15/19	10,718,626.	REFUND MULTIPLE TAX EXEMPT/NOTE P		X		X		X
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired	3,693,615.		4,600.		32,222.					
2 Amount of bonds legally defeased										
3 Total proceeds of issue	5,981,424.		7,698,672.		10,718,626.					
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds			11,406.		13,788.					
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds			54,705.		76,164.					
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds										
11 Other spent proceeds	5,981,424.		3,518,541.		4,898,757.					
12 Other unspent proceeds			4,109,421.		5,697,694.					
13 Year of substantial completion	2017									
	Yes	No	Yes	No	Yes	No	Yes	No		
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X		X		X					
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X				
16 Has the final allocation of proceeds been made?	X		X		X					
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X					

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

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X		X		
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X		X		

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X		X			
b Exception to rebate?		X		X		X		
c No rebate due?		X		X		X		
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X		X		

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

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X			X		

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X		X		X			

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: MA DEVELOPMENT FINANCE AGENCY

(F) DESCRIPTION OF PURPOSE:
REFUND 6/8/2016 ISSUE THAT WAS USED FOR MULTIPLE ENERGY EFFICIENCY PROJECTS

(A) ISSUER NAME: MA DEVELOPMENT FINANCE AGENCY

(F) DESCRIPTION OF PURPOSE:
REFUND MULTIPLE TAX EXEMPT/NOTE PAYABLE ISSUES. FINANCE CONSTRUCTION OF CCU

(A) ISSUER NAME: MA DEVELOPMENT FINANCE AGENCY

(F) DESCRIPTION OF PURPOSE:
REFUND MULTIPLE TAX EXEMPT/NOTE PAYABLE ISSUES. FINANCE CONSTRUCTION OF CCU

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **04-2103597**

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	128	57,175.	FAIR MARKET VALUE
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	63	1,084,645.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	1	697,735.	FAIR MARKET VALUE
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

- 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 three 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.

	Yes	No
30a		X
31		X
32a	X	
33		

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

Schedule M (Form 990) 2019

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, PART I, COLUMN (B):

LINE 6B IS THE NUMBER OF ITEMS CONTRIBUTED. LINE 9B IS THE NUMBER OF CONTRIBUTIONS. LINE 19B (FOOD INVENTORY) IS RECEIVED FROM ONE CONTRIBUTOR.

SCHEDULE M, LINE 32B:

MSPCA HAS ENTERED INTO AN AGREEMENT WITH CHARITABLE ADULT RIDES & SERVICES (CARS) TO OPERATE IT'S VEHICLE DONATION PROGRAM AS PART OF A JOINT MARKETING VENTURE. CARS WILL ACT ON THE MSPCA'S BEHALF AND THAT CARS'S ACTIVITIES ARE COVERED BY THE AGREEMENT ARE SUBJECT TO THE MSPCA'S OVERSIGHT. ACCORDINGLY, MSPCA ACTIVELY MONITORS PROGRAM OPERATIONS AND HAS THE RIGHT TO REVIEW ALL CONTRACTS, ESTABLISH RULES OF CONDUCT, CHOOSE OR CHANGE PROGRAM OPERATORS, APPROVE OF OR CHANGE ALL ADVERTISING, AND EXAMINE THE PROGRAM'S BOOKS AND RECORDS. MSPCA WILL RECEIVE 80% OF NET PROCEEDS, AFTER TOWING, INTERNET ADVERTISING, ADMINISTRATION AND GENERAL SERVICES FEES ARE DEDUCTED.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

MASSACHUSETTS SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS

Employer identification number
04-2103597

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

DURING 2019, THE SOCIETY OPENED A NEW DISCOUNTED VETERINARY CLINIC FOR
LOW INCOME PET OWNERS THAT ALSO SERVES AS A RIGOROUS ACADEMIC AND
EXPERIENTIAL VETERINARY ASSISTANT TRAINING PROGRAM FOR STUDENTS
ENROLLED AT ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL SCHOOL IN
DANVERS, MASSACHUSETTS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

COMPANION ANIMALS MAY APPLY TO THE PET CARE ASSISTANCE FUND FOR
FINANCIAL AID.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

CLASSES, AND INDIVIDUAL BEHAVIOR CONSULTATIONS FOR THEIR ANIMALS. 404
PEOPLE ATTENDED TEN TRAINING CLASSES FOR EQUINE AND LARGE ANIMAL
RESCUE. OUR EQUINE AMBULANCE STAFF TRAVELED TO 7 SPORT HORSE EVENTS
THROUGHOUT THE US TO PROVIDE SUPPORT AND MEDICAL CARE FOR HORSES. OUR
NEVINS SUMMER CAMP PROVIDED AN EDUCATIONAL EXPERIENCE FOR 403 SCHOOL
CHILDREN. 6,994 CHILDREN PARTICIPATED IN HUMANE EDUCATION PROGRAMS AT
EACH OF OUR ADOPTION CENTERS, INCLUDING SUMMER CAMP, READING PROGRAMS
AND JUNIOR VOLUNTEER PROGRAMS. A TOTAL OF 10,125 ANIMALS IN UNDERSERVED
COMMUNITIES WERE STERILIZED THROUGH OUR LOW COST SPAY/NEUTER PROGRAM
AND 2,936 ANIMALS RECEIVED FREE OR LOW COST VACCINATIONS AT OUR
COMMUNITY VACCINE CLINICS.

IN ADDITION TO FINDING HOMES FOR HOMELESS ANIMALS, OUR ADOPTION CENTERS
STRIVE TO PROVIDE THEIR SURROUNDING COMMUNITIES WITH ANIMAL-RELATED

Name of the organization	MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number	04-2103597
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INFORMATION AND ASSISTANCE IN ORDER TO HELP CREATE A MORE COMPASSIONATE SOCIETY. DURING 2019:

1,089 ANIMALS RECEIVED END OF LIFE CARE THROUGH OUR PET LOSS SERVICES, INCLUDING 71 BURIALS AT HILLSIDE ACRE PET CEMETERY

178 FARM ANIMALS MATCHED DIRECTLY WITH ADOPTERS THROUGH OUR ADOPTION OUTREACH INITIATIVES AT NEVINS FARM

62,766 PET MEALS PROVIDED TO NEEDY FAMILIES THROUGH OUR COMMUNITY OUTREACH SERVICES

1,585 CLIENTS OWNING 2,310 PETS ENGAGED BY OUR COMMUNITY OUTREACH TEAMS IN DIRECT DOOR-TO-DOOR SERVICES

2,850 DOGS AND CATS SPAYED/NEUTERED BY ADOPTION CENTER CLINIC STAFF IN PARTNERSHIP WITH VETERINARIANS FOR PUERTO RICO DURING THREE SPAY-A-THON EVENTS

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

THE MSPCA FORM 990 IS PREPARED BY THE CFO AND REVIEWED BY THE PRESIDENT AND COO THEN SUBSEQUENTLY BY AN INDEPENDENT ACCOUNTING FIRM. THE FINAL DRAFT OF THE FORM 990 IS THEN PRESENTED TO THE AUDIT AND RISK MANAGEMENT COMMITTEE. THE BOARD OF DIRECTORS DELEGATED THE RESPONSIBILITY TO THE AUDIT AND RISK MANAGEMENT COMMITTEE TO REVIEW AND TAKE ACTION REGARDING THE FILING OF THE FORM 990. ONCE THE AUDIT AND RISK MANAGEMENT COMMITTEE APPROVES THE 990, IT IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING.

Name of the organization	MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number	04-2103597
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FORM 990, PART VI, SECTION B, LINE 12C:

ALL DIRECTORS, OFFICERS, AND KEY EMPLOYEES OF THE ORGANIZATION ARE SUBJECT TO AND MUST COMPLY WITH THE MSPCA CONFLICT OF INTEREST POLICY AND ACKNOWLEDGE THE SAME ON AN ANNUAL BASIS. PURSUANT TO THAT POLICY, DIRECTORS ARE REQUIRED TO DISCLOSE CONFLICTS TO THE CHAIRMAN OF THE BOARD OR THE APPROPRIATE BOARD COMMITTEE (E.G. A FINANCIAL CONFLICT WOULD BE ADDRESSED BY THE AUDIT AND RISK MANAGEMENT COMMITTEE) WHEN THEY BECOME AWARE OF A CONFLICT. IF THE CONFLICT INVOLVES AN OFFICER OR BOARD MEMBER, THAT INDIVIDUAL WOULD BE PROHIBITED FROM PARTICIPATING IN ANY VOTES OR DECISIONS REGARDING THE SITUATION. THE COMMITTEE WOULD THEN DETERMINE THE APPROPRIATE INVESTIGATION AND ACTION.

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

COMPENSATION FOR OFFICERS AND KEY EMPLOYEES IS REVIEWED ANNUALLY BY THE BOARD'S HUMAN RESOURCE AND COMPENSATION COMMITTEE. AN INDEPENDENT CONSULTANT IS UTILIZED TO COMPARE MSPCA COMPENSATION WITH THE MARKET FOR SIMILAR POSITIONS. THOSE RESULTS AND ADDITIONAL EXECUTIVE COMPENSATION DATA ARE REVIEWED BY THE HUMAN RESOURCES AND COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS. THIS COMMITTEE PRESENTS RECOMMENDATIONS TO THE EXECUTIVE COMMITTEE FOR THEIR APPROVAL. THERE IS CONTEMPORANEOUS DOCUMENTED SUBSTANTIATION OF THE DELIBERATION AND DECISION. COMPENSATION IS DETERMINED BY INDEPENDENT PERSONS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AZ, AR, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, ME, MD, MA, MI, MS, MO, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VI, WA, WV, WI, MN, NV

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

Name of the organization MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	Employer identification number 04-2103597
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THE MSPCA WILL FURNISH POLICY AND GOVERNING DOCUMENTS TO THE PUBLIC UPON REQUEST. ADDITIONALLY, THE FORM 990 AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE MASSACHUSETTS ATTORNEY GENERAL'S WEBSITE. FORM 990 (EXCLUDING 990-T) AND THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON THE SOCIETY'S WEBSITE.

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

CHANGE IN FAIR VALUE OF OUTSIDE MANAGED TRUSTS	2,094,849.
CURRENT YEAR IMPACT OF CHANGE IN PENSION OBLIGATIONS	-210,403.
TOTAL TO FORM 990, PART XI, LINE 9	1,884,446.

ADDITIONAL DISCLOSURE

AS A CHARITABLE ORGANIZATION, THE MSPCA-ANGELL PROVIDES MEDICAL CARE FOR ABUSED AND HOMELESS ANIMALS, AS WELL AS ANIMALS WHOSE OWNERS NEED FINANCIAL ASSISTANCE IN ORDER TO MEET THEIR ANIMALS' MEDICAL NEEDS. IN 2019, THE MSPCA-ANGELL SPENT APPROXIMATELY \$3,435,000 ON THOSE ANIMALS NEEDING SPECIAL SUPPORT.

**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

2019
Open to Public Inspection

Name of the organization **MASSACHUSETTS SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS** Employer identification number **04-2103597**

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

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

**MASSACHUSETTS 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	

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
TRUSTS (4)	BENEFIT THE MSPCA	MA	MSPCA						X
CHARITABLE REMAINDER ANNUITY TRUST (1)	BENEFIT THE MSPCA	MA	MSPCA						X

**MASSACHUSETTS 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		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

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)			

