

Return of Organization Exempt From Income Tax

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

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2005 calendar year, or tax year beginning , **2005**, and ending , **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization CITIZENS FOR HUMANE ACTION, INC.		D Employer identification number 51-0166864
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 1078		E Telephone number 614-891-5280
		City or town, state or country, and ZIP + 4 WESTERVILLE, OH 43086-7078		F Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶
		Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		

G Website: ▶ HTTP://WWW/CHAANIMALSHELTER.ORG

J Organization type (check only one) ▶ 501(c)(3) ◀ (insert no.) 4947(a)(1) or 527

K Check here ▶ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶ _____
H(c) Are all affiliates included? Yes No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶ _____

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 267,339.89

M Check ▶ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

Revenue	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a	108,276.57		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		108,276.57	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		85,937.00	
	3 Membership dues and assessments	3		8,325.00	
	4 Interest on savings and temporary cash investments	4		5,580.00	
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less: rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0.00	
7 Other investment income (describe ▶ _____)	7				
	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	b Less: cost or other basis and sales expenses	8a		8b	
	c Gain or (loss) (attach schedule)	0.00	8c	0.00	
	d Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	0.00	
	9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>				
	a Gross revenue (not including \$ _____ 0.00 of contributions reported on line 1a)	9a	60,378.00		
	b Less: direct expenses other than fundraising expenses	9b	27,641.79		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		32,736.21	
	10a Gross sales of inventory, less returns and allowances	10a			
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0.00		
11 Other revenue (from Part VII, line 103)	11		375.58		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		241,230.36		
Expenses	13 Program services (from line 44, column (B))	13	286,947.36		
	14 Management and general (from line 44, column (C))	14			
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17		286,947.36	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	(45,717.00)		
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,080,828.93		
	20 Other changes in net assets or fund balances (attach explanation) STMT 1	20	400.41		
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	1,035,512.34		

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) . . . (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	82,987.95	82,987.95	
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	8,123.05	8,123.05	
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	36,152.60	36,152.60	
34	Telephone	34	2,785.57	2,785.57	
35	Postage and shipping	35	3,245.21	3,245.21	
36	Occupancy	36	20,549.89	20,549.89	
37	Equipment rental and maintenance	37	716.25	716.25	
38	Printing and publications	38	4,363.20	4,363.20	
39	Travel	39	696.69	696.69	
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	34,295.01	34,295.01	
43	Other expenses not covered above (itemize):				
a	SEE STATEMENT 2	43a	93,031.94	93,031.94	
b	_____	43b			
c	_____	43c			
d	_____	43d			
e	_____	43e			
f	_____	43f			
g	_____	43g			
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	286,947.36	286,947.36	

Joint Costs. Check if you are following SOP 98-2.
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing	76,001.49	45	56,031.00	
	46 Savings and temporary cash investments		46		
	47a Accounts receivable		47a		
	b Less: allowance for doubtful accounts		47b		
				47c	0.00
	48a Pledges receivable		48a		
	b Less: allowance for doubtful accounts		48b		
				48c	0.00
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes and loans receivable (attach schedule)		51a		
	b Less: allowance for doubtful accounts		51b		
				51c	0.00
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
	55a Investments—land, buildings, and equipment: basis		55a		
b Less: accumulated depreciation (attach schedule)		55b			
			55c	0.00	
56 Investments—other (attach schedule)		56			
57a Land, buildings, and equipment: basis	931,588.76				
b Less: accumulated depreciation (attach schedule) ^{STATEMENT 2}	85,909.71	878,771.59	57c	845,679.05	
58 Other assets (describe <input type="checkbox"/> ENDOWMENT FUND & STOCK)		131,055.85	58	136,004.00	
59 Total assets (must equal line 74). Add lines 45 through 58.		1,085,828.93	59	1,037,714.05	
Liabilities	60 Accounts payable and accrued expenses	5,000.00	60	2,201.72	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax-exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		64b		
	65 Other liabilities (describe <input type="checkbox"/>)		65		
66 Total liabilities. Add lines 60 through 65.		5,000.00	66	2,201.72	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	1,080,828.93	67	1,035,512.33	
	68 Temporarily restricted		68		
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		1,080,828.93	73	1,035,512.33	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.		1,085,828.93	74	1,037,714.05	

Part VI Other Information *(continued)*

	Yes	No
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82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	N/A	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members 85c		
d Section 162(e) lobbying and political expenditures 85d		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f	0.00	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a	N/A	
b Gross receipts, included on line 12, for public use of club facilities 86b	N/A	
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders 87a	N/A	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b	N/A	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction 89b		X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0		
90a List the states with which a copy of this return is filed ▶ OHIO		
b Number of employees employed in the pay period that includes March 12, 2005 (See instructions.) 90b	6	
91a The books are in care of ▶ CITIZENS FOR HUMANE ACTION Telephone no. ▶ 614-891-5280 Located at ▶ COLUMBUS, OH ZIP + 4 ▶ 43231		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 91b		X
If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶		X
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041— Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		