

# 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)

**2001**

**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 2001 calendar year, or tax year beginning**

**, 2001, and ending**

**, 20**

**B Check if applicable:**

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

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

**C Name of organization**

Cat Action Treasury, Inc.

Number and street (or P.O. box if mail is not delivered to street address); Room/suite

PO Box 332

City or town, state or country, and ZIP + 4

Cape Neddick ME 03902

**D Employer identification number**

85: 0435 896

**E Telephone number**

(207) 408 4108

**F Accounting method:**  Cash  Accrual

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).

**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** Enter 4-digit GEN ▶

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

**G Web site:** ▶ www.felidae.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 received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L Gross receipts:** Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 234,860

**Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16.)

		1a		1b		1c		1d	
<b>1</b> Contributions, gifts, grants, and similar amounts received:									
<b>a</b> Direct public support		<u>232,751</u>		<u>- 0 -</u>		<u>- 0 -</u>			
<b>b</b> Indirect public support									
<b>c</b> Government contributions (grants)									
<b>d Total</b> (add lines 1a through 1c) (cash \$ <u>232,751</u> noncash \$ <u>- 0 -</u> )								<u>232,751</u>	
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)								<u>- 0 -</u>	
<b>3</b> Membership dues and assessments								<u>- 0 -</u>	
<b>4</b> Interest on savings and temporary cash investments								<u>2,109</u>	
<b>5</b> Dividends and interest from securities								<u>- 0 -</u>	
<b>6a</b> Gross rents		<u>- 0 -</u>		<u>- 0 -</u>					
<b>b</b> Less: rental expenses									
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)								<u>- 0 -</u>	
<b>7</b> Other investment income (describe ▶ )								<u>- 0 -</u>	
<b>8a</b> Gross amount from sales of assets other than inventory		(A) Securities		(B) Other					
<b>b</b> Less: cost or other basis and sales expenses									
<b>c</b> Gain or (loss) (attach schedule)									
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))								<u>- 0 -</u>	
<b>9</b> Special events and activities (attach schedule)									
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)		<b>9a</b>		<b>9b</b>					
<b>b</b> Less: direct expenses other than fundraising expenses									
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)								<u>- 0 -</u>	
<b>10a</b> Gross sales of inventory, less returns and allowances		<b>10a</b>		<b>10b</b>					
<b>b</b> Less: cost of goods sold									
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)								<u>- 0 -</u>	
<b>11</b> Other revenue (from Part VII, line 103)								<u>- 0 -</u>	
<b>12 Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								<u><del>234,860</del> 245,850</u>	
<b>13</b> Program services (from line 44, column (B))								<u>245,850</u>	
<b>14</b> Management and general (from line 44, column (C))								<u>1,647</u>	
<b>15</b> Fundraising (from line 44, column (D))								<u>2,265</u>	
<b>16</b> Payments to affiliates (attach schedule)								<u>- 0 -</u>	
<b>17 Total expenses</b> (add lines 16 and 44, column (A))								<u>249,762</u>	
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)								<u>(14,902)</u>	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))								<u>117,113</u>	
<b>20</b> Other changes in net assets or fund balances (attach explanation)								<u>- 0 -</u>	
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)								<u>102,211</u>	

**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 Specific Instructions on page 21.)

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 \$ <u>236,188</u> noncash \$ <u>-0-</u> )	22 236,188	236,188		
23	Specific assistance to individuals (attach schedule)	23 -0-			
24	Benefits paid to or for members (attach schedule)	24 -0-			
25	Compensation of officers, directors, etc.	25 3,500	3,500	-0-	-0-
26	Other salaries and wages	26 -0-	-0-	-0-	-0-
27	Pension plan contributions	27 -0-	-0-	-0-	-0-
28	Other employee benefits	28 -0-	-0-	-0-	-0-
29	Payroll taxes	29 268	268	-0-	-0-
30	Professional fundraising fees	30 -0-	-0-	-0-	-0-
31	Accounting fees	31 -0-	-0-	-0-	-0-
32	Legal fees	32 -0-	-0-	-0-	-0-
33	Supplies	33 1,079	979	50	50
34	Telephone	34 2,482	1,241	620	621
35	Postage and shipping	35 189	100	45	44
36	Occupancy	36 -0-	-0-	-0-	-0-
37	Equipment rental and maintenance	37 1,224	612	612	-0-
38	Printing and publications	38 230	180	-0-	50
39	Travel	39 2,662	2,662	-0-	-0-
40	Conferences, conventions, and meetings	40 -0-	-0-	-0-	-0-
41	Interest	41 -0-	-0-	-0-	-0-
42	Depreciation, depletion, etc. (attach schedule)	42 -0-	-0-	-0-	-0-
43	Other expenses not covered above (itemize): a bank	43a 120	120	-0-	-0-
	b graphic design	43b 1,500	-0-	-0-	1,500
	c corporate fees	43c 320	-0-	320	-0-
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 249,762	245,850	1,647	2,265

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 III Statement of Program Service Accomplishments** (See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <u>PROJECTS PROGRAM. Supported and helped organize 10 high priority conservation projects for endangered and threatened wild cat species in Asia, Africa and Latin America.</u> (Grants and allocations \$ <u>236,188</u> )	238,750
b <u>MONITORING PROGRAM. Monitored wild cat conservation status around the world and made information available through CAT website: www.felidae.org.</u> (Grants and allocations \$ _____)	5,500
c <u>PUBLIC EDUCATION AND SUPPORT PROGRAM. Explored alternatives for raising public awareness of and support for wild cat conservation.</u> (Grants and allocations \$ _____)	1,600
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	245,850

**Part IV Balance Sheets** (See Specific Instructions on page 24.)

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

		(A) Beginning of year		(B) End of year
Assets	45 Cash—non-interest-bearing . . . . .	- 0 -	45	- 0 -
	46 Savings and temporary cash investments . . . . .	94,848	46	81,495
	47a Accounts receivable . . . . .	- 0 -	47c	- 0 -
	b Less: allowance for doubtful accounts . . . . .			
	48a Pledges receivable . . . . .	- 0 -	48c	- 0 -
	b Less: allowance for doubtful accounts . . . . .			
	49 Grants receivable . . . . .	- 0 -	49	- 0 -
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .	- 0 -	50	- 0 -
	51a Other notes and loans receivable (attach schedule) . . . . .	- 0 -	51c	- 0 -
	b Less: allowance for doubtful accounts . . . . .			
	52 Inventories for sale or use . . . . .	- 0 -	52	- 0 -
	53 Prepaid expenses and deferred charges . . . . .	- 0 -	53	- 0 -
	54 Investments—securities (attach schedule) . . . . .	2,866	54	2,699
	55a Investments—land, buildings, and equipment: basis . . . . .	- 0 -	55c	- 0 -
	b Less: accumulated depreciation (attach schedule) . . . . .			
	56 Investments—other (attach schedule) . . . . .	- 0 -	56	- 0 -
	57a Land, buildings, and equipment: basis . . . . .	19,999	57c	18,017
	b Less: accumulated depreciation (attach schedule) . . . . .	57b 1,982		
	58 Other assets (describe ▶ _____ ) . . . . .	- 0 -	58	- 0 -
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .	117,113	59	102,211	
Liabilities	60 Accounts payable and accrued expenses . . . . .	- 0 -	60	- 0 -
	61 Grants payable . . . . .	- 0 -	61	- 0 -
	62 Deferred revenue . . . . .	- 0 -	62	- 0 -
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .	- 0 -	63	- 0 -
	64a Tax-exempt bond liabilities (attach schedule) . . . . .	- 0 -	64a	- 0 -
	b Mortgages and other notes payable (attach schedule) . . . . .	- 0 -	64b	- 0 -
	65 Other liabilities (describe ▶ _____ ) . . . . .	- 0 -	65	- 0 -
66 <b>Total liabilities</b> (add lines 60 through 65) . . . . .	- 0 -	66	- 0 -	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	7,699	67	12,108
	68 Temporarily restricted . . . . .	110,014	68	90,103
	69 Permanently restricted . . . . .	- 0 -	69	- 0 -
	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 <b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .	117,113	73	102,211
	74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .	117,113	74	102,211

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



**Part VI Other Information** (See Specific Instructions on page 27.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	✓
b	If "Yes," enter the name of the organization _____ _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions. 81a - 0 -		
b	Did the organization file Form 1120-POL for this year?	81b	✓
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?	82a	✓
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?	83a	✓
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	
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 unless the organization received a waiver for proxy tax owed for the prior year.	85b	
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		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? 85g		
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? 85h		
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a		
b	Gross receipts, included on line 12, for public use of club facilities. 86b		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders. 87a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b		
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 88		
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		✓
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization. ▶		
90a	List the states with which a copy of this return is filed ▶ CA, ME		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions.) 90b 1		
91	The books are in care of ▶ Kristin Nowell Telephone no. ▶ (207) 408 4108 Located at ▶ 108 Second Hill Rd Cape Neddick ME ZIP + 4 ▶ 03902		
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		

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies					
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments			14	2,109	
96 Dividends and interest from securities . . . . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events . . . . .					
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				2,109	
105 Total (add line 104, columns (B), (D), and (E))					2,109

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here  
 Signature of officer: Kristin Nowell Date: 5/12/02  
 Type or print name and title: Kristin Nowell President

Paid Preparer's Use Only  
 Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: \_\_\_\_\_ Preparer's SSN or PTIN (See Gen. Inst. W): \_\_\_\_\_  
 EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

