Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

EL DESEO DE ROSEY SMA INC
220 N ZAPATA HWY 11 - 31MB
LAREDO, TX 78043

Date:
03/22/2024
Employer ID number:
37-2132256
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
September 25, 2023
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053474003744

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

El Deseo De Rosey Sma Inc.

EIN: 37-2132256 | Atlanta, Georgia, United States

Other Names

EL DESEO DE ROSEY SMA INC

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than $50,000 fall into this category.

- Tax Year 2025 Form 990-N (e-Postcard)
- Tax Year 2024 Form 990-N (e-Postcard)
- Tax Year 2023 Form 990-N (e-Postcard)

STATEMENT OF ACTIVITY REPRESENTED IN USD (1) - EL DESEO DE ROSEY SMA

	2025	2024	Variance
ASSETS			
CASH			
Cash Wells Fargo	$ 17,132	$ 12,222	
Cash Intercam	$ 846	$ 183	
Cash Pesos on Hand	$ 2,664	$ 24	
Total Cash	$ 20,642	$ 12,429	40%
BUS & IMPROVEMENTS (2)	$ 25,312	$ 29,062	-15%
MEDICINE ENDING INVENTORY	$ 918	$ -	
TOTAL ASSETS	$ 46,872	$ 41,491	11%
INCOME AND EXPENSES			
DONATIONS (3)			
Regular Donations	$ 28,996	$ 18,790	
Community Donations/Flea Treatment	$ 1,987	$ -	
Garage Sales	$ 4,904	$ 1,977	
Friend Raisers	$ 2,745	$ -	
Giving Tuesday Email Campaign	$ 1,350	$ -	
Don Lupe Event	$ 1,284	$ -	
Johnny #1 Event	$ 4,873	$ -	
Rain Dog Event	$ 573	$ -	
Sunset Theater Event	$ 3,404	$ -	
Total	$ 50,116	$ 20,767	59%
EXPENSES G&A			
Accounting Services	$ 574	$ 545	
Bank Fees	$ 167	$ 15	
SAT Tax	$ 586	$ 395	
Total	$ 1,327	$ 955	28%
EXPENSES WEBSITE & EMAIL			
Website Maintenance	$ 772	$ -	
Go Daddy Host & Domains	$ 220	$ -	
Constant Contact Email	$ 235	$ -	
Total	$ 1,227	$ 1,046	15%
EXPENSES BUS			
Relocation & Renovation	$ 5,744	$ 5,309	
Accident	$ 1,342	$ -	
Gas, Insurance	$ 841	$ -	
Cleaning & Transport to Clinic	$ 406	$ -	
Total	$ 8,333	$ 5,309	36%

EXPENSES STERILIZATION			
Supplies for Bus	$ 3,733	$ -	
Labor (Martha)	$ 2,599	$ -	
Medicine	$ 7,422	$ -	
Vets	$ 10,679	$ 1,576	
Misc.	$ 199	$ -	
Total	$ 24,632	$ 1,576	94%
TOTAL EXPENSES RELATED TO MOBILE STERILIZATION			
	$ 35,519	$ 8,886	75%
EXPENSES INDEPENDENT RESCUERS			
Dog Food	$ 748	$ 1,204	
Rescue Expenses	$ 209	$ 3,076	
Transport Expenses (See below for 2025)	$ -	$ 3,206	
Total	$ 957	$ 7,486	-682%
RESTRICTED PROJECTS FOR THIRD PARTIES (4)			
RESTRICTED INCOME & EXPENSES - YO HEART ANIMALITOS			
Donation	$ -	$ 9,613	
Vet Expenses	$ (3,258)	$ (2,155)	
Liquidation	$ (4,487)	$ -	
RESTRICTED INCOME & EXPENSES - PUPPY CAMPAIGN			
Donations for Puppies	$ 1,766		
Expense for Puppy Campaign	$ (1,630)		
RESTRICTED INCOME & EXPENSES - TRANSPORT PROJECT - JOE HOWELL			
Transport Income	$ 15,558		
Transport Expenses	$ (15,329)		
RESTRICTED INCOME & EXPENSES - FIX & FIZZ 2026 FUNDRAISER			
Early Ticket Purchases	$ 4,798		
Prepaid Expenses	$ (2,901)		

(1) Accounts with income and expenses are Wells Fargo, Kapital and Pesos On Hand
Wells Fargo USD, Kapital Pesos, Pesos On Hand Pesos
Financials represent consolidation of all 3 sources
Pesos converted to USD using average exchange rate as follows:
18.36 for 2024 and 19.20 2025

(2) Bus Depreciation - Fair Market Value of bus at time of acquisition $30,000.
Depreciation is over 8 year period at 12.5% or
$312.50 per month

(3) Donations via PayPal are net after processing fees. Standard fees 2.5%
but some donors increase donations to offset processing fees
netting PayPal fees to about 2.0% of donation

(4) Donations and expenses for third party managed projects are not included
in donations and expenses for Rosey's Wish