

Return of Organization Exempt From Income Tax

2023

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

Form header section containing fields B through M: B Check if applicable, C Name of organization (NATIONAL ANTI-VIVISECTION SOCIETY), D Employer identification number (36-2229588), E Telephone number (312-427-6065), F Name and address of principal officer (KENNETH KANDARAS), G Gross receipts (\$31,851,749), H(a) Is this a group return, H(b) Are all subordinates included, I Tax-exempt status, J Website (WWW.NAVS.ORG), K Form of organization, L Year of formation (1929), M State of legal domicile (IL).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Summary, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature block section with fields for Sign Here (Signature of officer, Date, Type or print name and title) and Paid (Print/Type preparer's name: JOSEPH G. MEYER, Preparer's signature, Date, Check if self-employed, PTIN: P00252414, Firm's name: SELDEN FOX, LTD., Firm's EIN: 36-2985770, Firm's address: ONE PARKVIEW PLAZA, SUITE 710 OAKBROOK TERRACE, IL 60181, Phone no. 630-954-1400).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
NAVS IS DEDICATED TO ENDING THE EXPLOITATION OF ANIMALS USED IN SCIENCE. NAVS WORKS TO IDENTIFY AND PROMOTE SOLUTIONS THAT ADVANCE HUMANE SCIENCE IN LABORATORIES AND CLASSROOMS.

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 [X] 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 [X] 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 \$ 961,522. including grants of \$) (Revenue \$)
PUBLIC AWARENESS AND GENERAL EDUCATION - NAVS USES EVERY RESOURCE AVAILABLE TO RAISE AWARENESS OF AND EDUCATE PEOPLE ABOUT THE USE OF ANIMALS IN EDUCATION, RESEARCH, AND TESTING. NAVS PROMOTES AND FUNDS THE IDENTIFICATION, DEVELOPMENT, AND USE OF HUMANE, HUMAN-RELEVANT SOLUTIONS THAT CAN REPLACE THE CRUEL AND WASTEFUL USE OF ANIMALS IN RESEARCH, TESTING, AND EDUCATION. NAVS DISSEMINATES CREDIBLE AND COMPELLING EDUCATIONAL CONTENT VIA ITS WEBSITE, SOCIAL MEDIA CHANNELS, PRINTED PUBLICATIONS, AND OTHER MEDIA OUTLETS.

4b (Code:) (Expenses \$ 463,798. including grants of \$ 93,160.) (Revenue \$)
LEGISLATIVE AND REGULATORY PROGRAMS - NAVS ADVOCATES FOR LEGISLATION AND REGULATORY CHANGES THAT REPLACE OR REDUCE THE USE OF ANIMALS IN GOVERNMENT FUNDED RESEARCH. NAVS WORKS AT THE STATE AND NATIONAL LEVEL TO MONITOR AND TAKE ACTION ON PROPOSED LAWS THAT AFFECT ANIMALS USED IN RESEARCH AND TESTING.

4c (Code:) (Expenses \$ 579,710. including grants of \$ 265,000.) (Revenue \$)
SCIENCE PROGRAMS - NAVS WORKS WITH SCIENTISTS AND SCIENCE EDUCATORS TO IMPLEMENT HUMANE ALTERNATIVES TO ANIMALS IN LABORATORIES AND CLASSROOMS. THROUGH CLASSROOM GRANTS AND SCIENCE FAIR AWARDS, NAVS ENCOURAGES YOUNG SCIENTISTS AND THEIR TEACHERS TO USE HUMANE SOLUTIONS RATHER THAN ANIMALS. NAVS ALSO SPONSORS RELEVANT SCIENCE CONFERENCES.

4d Other program services (Describe on Schedule O.)
(Expenses \$ 450,767. including grants of \$ 92,200.) (Revenue \$)

4e Total program service expenses 2,455,797.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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 []

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 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?; 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?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
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. [X] Own website [] Another's website [X] 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
KEN KANDARAS - 312-427-6065
444 NORTH WELLS STREET SUITE 406, CHICAGO, IL 60654

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) KENNETH CUNNIFF PROGRAM CONSULTANT/ATTORNE	40.00				X		199,232.	0.	15,890.	
(2) KENNETH KANDARAS EXECUTIVE DIRECTOR	40.00			X			166,156.	0.	9,484.	
(3) JULIANE TRAPP PEARSON DEPUTY DIRECTOR	40.00					X	158,517.	0.	15,021.	
(4) ANDRE DAVIS DIRECTOR OF DIGITAL STRATEGY AND DEL	40.00					X	112,369.	0.	19,232.	
(5) MARY CUNNIFF EXECUTIVE DIRECTOR EMERITA	15.00					X	32,967.	0.	8,818.	
(6) JOSEPH MCHUGH SECRETARY/TREASURER	1.00	X					0.	0.	0.	
(7) PETER O'DONOVAN DIRECTOR	1.00	X					0.	0.	0.	
(8) MICHAEL B. MANN PRESIDENT/DIRECTOR	1.00	X					0.	0.	0.	
(9) MARY ANN LIGON VICE-PRESIDENT/DIRECTOR	1.00	X					0.	0.	0.	
(10) MARIA ENRIGHT DIRECTOR	1.00	X					0.	0.	0.	
(11) TOM MAHONEY DIRECTOR	1.00	X					0.	0.	0.	

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					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	12,583,707.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		12,583,707.				
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		635,392.			635,392.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		177,898.			177,898.	
	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	18,454,752.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	18,400,726.				
	c Gain or (loss)	7c	54,026.				
d Net gain or (loss)		54,026.			54,026.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
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			13,451,023.	0.	0.	867,316.	

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	450,360.	450,360.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	636,274.	430,427.	193,486.	12,361.
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	591,744.	474,994.	65,999.	50,751.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	94,671.	69,494.	19,912.	5,265.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	137,803.	104,567.	26,583.	6,653.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	27,574.	23,071.	3,629.	874.
14 Information technology	145,047.	144,583.	164.	300.
15 Royalties				
16 Occupancy	77,452.	64,164.	10,264.	3,024.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	96,279.	94,630.	440.	1,209.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,120.		12,120.	
23 Insurance	154,726.	104,394.	39,219.	11,113.
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 PRINTING AND PUBLICATIO	286,641.	210,072.		76,569.
b PROFESSIONAL SERVICES	273,773.	203,696.	22,098.	47,979.
c POSTAGE	95,228.	67,654.	65.	27,509.
d MISCELLANEOUS	25,381.	2,439.	22,800.	142.
e All other expenses	13,761.	11,252.	2,151.	358.
25 Total functional expenses. Add lines 1 through 24e	3,118,834.	2,455,797.	418,930.	244,107.
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)	398,404.	308,666.	0.	89,738.

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	492,428.	1	185,219.
	2 Savings and temporary cash investments		2	71,881.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	49,016.	4	63,764.
	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		8	
	9 Prepaid expenses and deferred charges	68,650.	9	63,850.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 283,655.		
	b Less: accumulated depreciation	10b 225,974.		
	11 Investments - publicly traded securities	12,481,776.	11	24,326,506.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	332,217.	15	272,091.
16 Total assets. Add lines 1 through 15 (must equal line 33)	13,457,393.	16	25,040,992.	
Liabilities	17 Accounts payable and accrued expenses	276,134.	17	124,168.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	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	365,862.	25	302,732.
	26 Total liabilities. Add lines 17 through 25	641,996.	26	426,900.
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.			
	27 Net assets without donor restrictions	12,487,888.	27	24,428,783.
	28 Net assets with donor restrictions	327,509.	28	185,309.
	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	12,815,397.	32	24,614,092.
33 Total liabilities and net assets/fund balances	13,457,393.	33	25,040,992.	

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	13,451,023.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,118,834.
3	Revenue less expenses. Subtract line 2 from line 1	3	10,332,189.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,815,397.
5	Net unrealized gains (losses) on investments	5	1,542,346.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-75,840.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	24,614,092.

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 on 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
2b	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	
2c	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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	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 _____		

Form 990 (2023)