Keli is a good public-relations agent for the Marin Humane Society and helps to educate people about animal welfare.

Canine Field Agents Earn Their Keep

by Pat Nisburg

Walk through the front door of the Marin Humane Society in Novato, Calif., and there's a good chance that the first thing you will see is a bright yellow tennis ball rolling across the counter toward you, slowing to a stop at the very edge. Behind it, a pair of impish gold eyes set in a brown pixie face peer at you over the top of the counter and invite you to roll the ball back. You have just been officially welcomed to the shelter by Elfinvale Keli of Marin -- canine field agent.

At the same moment, across the county, a crowd of children cluster around a white animal-control truck and reach their arms through the passenger window, chattering excitedly. Inside, Keli's sister, Darby, squints happily at all of the attention. Her partner, State Humane Officer Donna Bosso, patiently answers questions peppered at her by the kids: "Is she your dog? What kind is she? Why do you have her in the truck?"

A year ago, the Marin Humane Society began a project to acquire and train working dogs to assist officers in the field. Donna and I wanted dogs that would be versatile, intelligent, easy to

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care for (no long coats to attract burrs and foxtails, thank you!), small enough to ride easily in the trucks, compatible with all types of animals, and capable of helping an occasional herd of loose livestock. It was a tall order, but the herding requirement narrowed the selection down to working breeds like Border collies and Australian shepherds. We finally chose Australian kelpies after watching five of the 11-week-old devils do their best to round up a flock of sheep at Casa de Corrillo in Sebastapol, Calif.

Since then, both kelpies have spent most of their waking hours training for their roles as working dogs for the humane society. Basic obedience training was mandatory and was started at once. Since the pups traveled everywhere with us, they quickly learned to ride in the trucks and walk peacefully on a leash. Puppy lessons on housebreaking, chewing, "come when you're called," and "No!" took longer but were also eventually mastered. At first, I worried that every time I left Keli alone in the cab of my truck she would devour my cite book or gnaw through my radio cord. But, she never damaged anything. Of course, I always left her with a week's supply of rawhide chews to occupy her while I was gone!

At the age of six months, both pups were spayed and began official obedience classes. They were very alert and were more challenging to train than we expected. Keli was quite bored with on-leash heeling, and she would stand while gazing longingly at the dumbbells being tossed in the next ring. Her idea of a good time was to chase things and bring them back. Walking around in circles and sitting when I stopped just didn't seem very productive to her.

Herding lessons were another story. There is nothing that Keli would rather do than round up a flock of sheep and bring them back to me. Herding commands of "go by" or "way to me" are music to her ears. It was clear during our first lesson that I had more to learn about herding than she did. Even now, she instinctively knows which way the sheep will go, while I end up standing in the middle of the flock I'm supposed to be leading.

One lesson, a sneaky black-faced ewe knocked me off my feet when I wasn't looking. I could swear that Keli stood there laughing at me until I got back up again.

**Check the Facts on Society-Run Clinics**

by Roger Kindler

In May 1982, we reported a case involving a Midwest animal-welfare organization whose income from a full-service veterinary clinic was declared by the Internal Revenue Service (IRS) to be taxable business income unrelated to the society's exempt purpose. Later that month, the IRS notified the society that its tax exemption was revoked, retroactive to Jan. 1, 1979. That ruling applied only to that society and was based on the facts and circumstances peculiar to it, but it has implications for other exempt organizations that operate or plan to open full-service clinics.

In a National Office Technical Advice Memorandum, the IRS noted that approximately 70 percent of the society's receipts and expenses came from and were devoted to clinic activities. It further noted that approximately 39 percent of the society's personnel and 38 percent of its assets were used for the operation of the clinic (as opposed to the operation of the animal shelter and other more traditional humane activities).

Based on these facts, the IRS found that "[T]he conduct of a business with an apparently commercial character [the clinic] is here the organization's primary activity, although the organization also conduct (sic) numerous charitable activities." It concluded that the society -- due to its extensive commercial activities -- was operated principally for carrying on a trade or business.

Since IRS technical advice memoranda provide important indications of that agency's thinking on an issue (they do not set legal precedents), organizations may want their attorneys or tax advisers to study the available memoranda. (Copies may be obtained from The HSUS's general counsel's office.)

Not only must the society file federal business corporation tax returns for 1979 and later years, but other consequences may result such as whether contributions made to the society during that time are retroactively non-deductible as well as whether the society is retroactively liable for various state and local taxes and for federal employment taxes.

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The operation of a veterinary clinic alone does not decisively threaten exempt status. A danger arises when the operation of a clinic becomes the primary purpose of a society. All the facts and circumstances of a particular case must be taken into account. It is possible that a clinic could be a small enough part of a large humane society's overall activities (measuring things like income, expenditures, personnel hours, assets, and public image) that the traditional charitable activities would remain dominant and the exempt status unthreatened.

In addition, veterinary services carefully designed to fit into a society's overall humane program -- the care of stray or ownerless animals, the care of victims of cruelty or neglect, provision of emergency services, or the use of staff veterinarians as part of cruelty investigations -- would place a society in a better position to argue that its clinic is not "unrelated" but is an integral part of its exempt purposes. Also, it is possible for a society that faces a challenge to its exempt status to place its clinic under the guidance of a second, for-profit corporation while retaining more traditional humane activities within the exempt organization. This is called a "spin-off," and it is designed to protect the society's exempt status. But, the creation of a spin-off is a matter for tax and legal experts. The change in status and function must be much more than a mere change in corporate form. Formalities and technicalities of corporate separateness must be strictly observed. The degree to which the two organizations can be commonly controlled and the financial relationship between them are highly problematic.

There are options, however, besides closing the clinic or separating the society from it. These should be explored. Even if a society loses its exemption, it is possible to re-apply for recognition of exemption once the clinic has been spun off into a separate corporation. But, past tax liability and other impacts stemming from the revocation may still exist.

It appears to be important to the IRS whether or not there is actual competition with existing for-profit veterinary clinics. In Private Letter Ruling 8028020 (issued April 15, 1980), for example, the IRS ruled that an exempt animal-welfare organization operating a full-service clinic in an area with no other available veterinary service would not be subject to unrelated business income. The ruling stated that "The provision of a clinic for the care of animals to an area which is without such a facility is substantially related to the [charitable] purposes of your organization...as it will enable your organization to provide medical treatment for sick and injured animals which at present have to do without needed treatment for lack of facilities in that area." That ruling (again, an indicator of the IRS's attitude toward an issue and not binding legal precedent except with respect to the particular organization that requested the ruling) appears to disagree with the notion that a veterinary clinic is inherently commercial or non-charitable in nature.

Legality aside, the presence or absence of commercial veterinarians and good relations between a society and local veterinarians may determine whether a tax problem arises in the first place. Questionable aspects of the operation of a clinic are less likely to come to the IRS's attention if there are no complainants.
Humane-society and animal-shelter newsletters can be interesting and attractive without expensive production and printing costs. The key is knowing how to put a newsletter together.

Effective newsletters build readership. They communicate with readers directly, quickly, briefly and inexpensively. Not only should a newsletter invite new members into an organization, but it should also make readers want to read the newsletter again and again.

Does your organization's newsletter do these things? If not, you must find out why, because a good newsletter can be your most valuable resource.

**Determine a newsletter budget.** Decide in advance what your organization can afford to spend to produce a good newsletter, allowing room for growth and new ideas.

**Choose a responsible newsletter editor.** The editor doesn't need years of newspaper-writing experience or a journalism degree (that would be terrific!). The editor should be a good writer who can organize a publication. The editor should be recognized as the person to contact with news and information. Although an editor should work with an association executive to determine editorial content, he or she maintains responsibility for writing, editing, and production.

**Decide on a definite production schedule and stick to it.** Whether a newsletter goes out once a year or once a week, its timing should work with readers directly, quickly, briefly and inexpensively.

**Keep a catch phrase for the cover.** The title should immediately identify to the reader what your organization is and builds credibility.

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**Typeset copy is not necessary.** Any typesetter may be too expensive for some organizations. (Shelter Sense copy is typewritten, not typeset; the headlines are typeset in-house.) Some editors believe typewritten copy lends a more personal touch.

**A good newsletter is clean and easy to read.** Don't be afraid of "white space." Do not cram copy onto a page -- no one will want to read it. That could cost money in the long run by losing readers and members. Add another page and print back-to-back if necessary.

**Keep an eye on other newsletters for design ideas.** Go ahead and borrow general ideas (don't use specific art or logos without asking for permission). Copy is generally easiest to read when it is uneven on the right (ragged right) and flush (straight) on the left. (Shelter Sense is typed ragged right.)

**A nicely designed newsletter looks very nice on inexpensive white paper.** Colored stock is eye-catching, too, and it doesn't cost much more. Talk to a local printer (or two). Typewritten or typeset copy should appear in black or brown ink. Other colors can be used to accent headlines or design, but additional colors will cost more money.

**Break up newsletter copy with some attractive art, but don't use art just for art's sake.** Make art relate to your news. Perhaps an artistic friend will draw some "spot" art. Many shelters and humane societies freely use Beverly Armstrong's drawings (2365 Knoxville Ave., Long Beach, CA 90815). The National Association for the Advancement of Humane Education (The Norma Terris Humane Education Center, Box 4182, East Haddam, CT 06423) occasionally features reproducible art in its magazine, Humane Education.

**Use clear, black and white photos that convey a message all on their own.** Don't lose readers by trying to identify every single individual or aspect of the photo unless this is important information. A general caption (preferably typeset in bold) works just fine.

**When reporting news, be concise, objective and unemotional.** (As we said, a good photo depicting animal cruelty or rehabilitation can speak for itself.) Use "action" stories, and minimize endless lists of contributors or statistics. Let readers know what is happening in the world of animal control. Check and recheck facts. Avoid charges of libel by getting facts in writing when possible. Avoid mushy, overly emotional or religious appeals; your readers likely come from a varied educational, cultural and religious background. News stories -- and your newsletter -- can be just as respected and informative as the next group's if you report the news in a professional, simple manner.

**Develop a theme for each issue.** A theme serves as a focal point. It can be seasonal or based on a particular organizational need or event.

**Keep paragraphs short.** Use a "sweep line" -- an introductory sentence -- to draw readers into a story immediately.

**In each issue, print or insert information about how to join your organization.** Don't fail to do this! Enclose an addressed return envelope or a clip-out coupon.

Some groups are lucky to have a word processor that allows copy to be entered and rearranged to suit a particular design. Make certain that final copy (camera-ready pages) is clean and mistake-free (use white-out or correction tape, if necessary).

**Typesetter copy is not necessary.** Any typesetter may be too expensive for some organizations. (Shelter Sense copy is typewritten, not typeset; the headlines are typeset in-house.) Some editors believe typewritten copy lends a more personal touch.

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Continued on next page
**Distribute your newsletter throughout the community.** Place it in doctors’ and dentists’ offices. Make certain the local library receives a copy. Ask grocery-store and apartment-building managers for permission to leave a stack near the entrances.

**Invite feedback from readers.** Try to answer editorial correspondence promptly. Make your newsletter your organization’s best friend. Satisfied readers can mean more members, more contributions, more news -- for you!

A Florida man received a 60-day jail sentence and an order to repay $198 spent for treatment after he tossed a guinea pig into the pan after it bit him, according to Sun Staff Writer Brenda Hasley.

In the group's fall 1982 newsletter, it reported that Timmie Hasley, 34, was found guilty of failure to feed and properly care for a female Doberman pinscher. In the fall, Hasley testified during the jury trial that the female was in poor shape because she was seven years old and had had puppies six weeks before the complaint was made.

Many Christmas plant decorations are poisonous when eaten by cats, dogs and children. Adults should be warned of this danger before the holiday season.

The berries of both holly and mistletoe are poisonous, as are the leaves, stems, flowers or fruit of the poinsettia and Poison hemlock. Watch out for the unripe fruit and foliage of the Jerusalem cherry, the leaves and rootstock of the Christmas rose, the leaves of the Christmas berry, and the entire Star of Bethlehem.

Do not decorate with these plants when children or pets live at home unless the greenery can be located in areas that can't be reached. Remember that mistletoe berries (and other kinds) fall to the floor when the plant begins to dry out.

For instructions on how to identify poisonous plants that can hurt your pets plus a list of common poisonous plants, send a self-addressed, stamped envelope to "Poisonous Plants," The HSUS, 2100 L St. N.W., Washington, D.C. 20037.

A neighbor called the Alachua County Humane Society (2029 N.W. 6th St., Gainesville, FL 32601) after hearing Albert's screams. The society sent Margo Duncan, assistant administrator, to investigate the case. The animal suffered second-degree burns that reportedly, required 51 days of medical treatment.

Schiro's case was the first of its kind heard by County Judge Stan Morris, according to Webber, who listed the maximum sentence in that county as one year in jail and a $1,000 fine.

Just to set the record straight. . . The branch of the Delaware Society for the Prevention of Cruelty to Animals that investigated reported dead pigs (see October '82 Shelter Sense) is located at 526 S. DuPont Hwy., Georgetown, DE 19947.

Only Shelter Sense subscribers may advertise. Ads must appear on your organization's letterhead. Please limit to 35 words (including address). Sorry, we cannot print "position wanted" ads.

**WANTED** - Executive director for the Tuscaloosa County Humane Society (immediate opening). Responsible for operation of animal shelter. Supervise personnel, euthanasia, cruelty investigations, spay/neuter program, publicity and public relations. Represent society in negotiations with government agencies. Strong managerial and public-relations skills needed. Salary: $15,000 to $25,000. Submit resume and references to Dan Drill, 63 Woodland Park, Tuscaloosa, AL 35404; (205) 555-0108. An equal opportunity/affirmative action employer.

**WANTED** - Director for new county animal-control facility to be operated by humane organization. Shelter administrative experience required. Contact Donna Carter, Montgomery County Humane Society, P.O. Box 2424, Conroe, TX 77305.

**WANTED** - Metropolitan animal-control-facility administrator to plan, organize, coordinate and supervise animal-control facility and program. Salary: $23,488 to $28,512. Closing date, Nov. 15. Contact Don McMillan, 200 N. David, Casper, WY 82601; telephone (307) 235-8296.

"Clinics," continued from page 4

The promotion of animal health seems so obviously a charitable activity and preventive of cruelty -- especially at such affordable prices -- that the IRS's attitude seems to rest on doubtful wisdom. However, its policy is based on a fundamental distinction in the Internal Revenue Code between taxable business or commercial activities as well as on the congressional view that charities should not use the advantage of their tax-exempt status to compete with businesses.

The whole controversy has a whiff of politics about it, particularly the concerted, well-organized pressures being brought to bear by veterinarians and their professional associations. Counter lobbying by animal-welfare organizations, whether directed at Congress or the IRS, may prove necessary. Societies concerned about the implications of operating a clinic should consult a tax attorney or adviser about requesting an IRS ruling before committing large amounts of resources to it.

Roger Kindler is an associate general counsel for The HSUS.
"Canine Agents," continued from page 2

Of course, Keli and Darby do more than just herd sheep and heel. They frequently act as public-relations agents for the society. In the field, adults and children are quick to respond to the engaging personalities of the unusual, little, brown dogs. The all-too-frequent mistrust of the children for the animal-control officer magically evaporates. On busy days in the office, Keli keeps tears away and tempers calm as she and her tennis ball entertain kids and grown-ups who are waiting for their turn at the counter.

The kelpies also serve as educational tools. They visit classrooms and help staff the booths at fairs. Darby was one of the most popular exhibits at a shopping center during this year's "Be Kind to Animals Week." This provided Donna with endless opportunities to talk to people about responsible pet ownership and the rewards of having a well-trained dog.

Infrequently, although perhaps most important, the dogs are part of our field-emergency rescue equipment.

Not long ago a large black lab, confused and frightened, was darting in and out of traffic on a busy street in front of the shelter. Tires squealed as cars swerved to avoid him. He was in danger, and shelter personnel mobilized forces to help him.

We followed at a distance to avoid scaring him more and prayed that he wouldn't get hit before we could catch him. He and Keli spotted each other at the same instant. Keli walked to the end of her leash and wagged her whole body in an invitation to play. As the lab inched cautiously closer, intrigued by the antics of the little kelpie, I called Keli back to me. The lab looked at me, walked up to Keli with his tail wagging, and they sniffed noses. Talking to him softly, I scratched him behind one ear, gently took hold of his collar and slipped a leash over his head. He and Keli watched from the office as the owner -- happy to have found his dog unharmed -- left the shelter with his lab by his side.

With the program a year old and their basic training behind them, both kelpies are beginning to prove their worth. A frightened dog calmed and comforted, a lost lamb captured and confined, an injured bird rescued, loose ducks herded back to their pen -- these achievements are only the beginning. As the dogs advance in their training to utility, tracking and beyond, there may be no end to their potential. They will be limited only by the imagination and skill of their partners. Donna and I may be hard pressed to keep up with them, but we are enjoying the challenge.

The author is a state humane officer for the Marin County Animal Services of Novato, Calif. (171 Bel Marin Keys Blvd., 94947), and she is a 1982 graduate of the Animal Control Academy with the highest score for her session -- 98!

Before You Give a Christmas Pet, Consider What Pets Want!

You would really like a puppy or kitten under your family's Christmas tree, but have you stopped to consider what the animals would like?

Each year, millions of puppies, kittens, rabbits, birds and other animals are given as Christmas gifts, only to be abandoned or given to animal shelters when their "cuteness" disappears and their care seems inconvenient.

Some of these animals will starve or freeze to death. Some will be hit by cars. Others will be euthanized humanely because good homes cannot be found for them.

A Christmas pet may be injured or killed when it is caught in gift wrapping or handled and hugged too much. Little children may accidentally step on it.

Pet animals need a lasting, loving home with nourishing food, warm shelter and good veterinary care. Children should be taught to share in the care of their pets.

This Christmas, think first about what an animal wants. Think carefully before owning a pet at all. Wait until after Christmas to bring a pet into your home. That would be a real gift of love.

(Place your organization's name, address and telephone here.)

Provided by The Humane Society of the U.S.

This message can be clipped out and reproduced in quantity by your local printer for distribution at schools, shopping centers, libraries and other community locations. Credit must be given to The Humane Society of the U.S. Remember to add your organization's name, address, and telephone number in the space for typing, typesetting or affixing your group's letterhead. You can also purchase advertising space for it in your local newspaper or use it in your organization's newsletter.
In this issue, HSUS Associate General Counsel Roger Kindler makes several important points about organizations' tax status and its effect on their future activities.

Generally, those of us in the business of animal welfare are nice folks with the highest motives. But in fact, we are in a business and thus are obliged to follow proper legal procedures when dealing with shelter donations and tax payments.

I cannot impress upon you enough the importance of consulting with a good tax attorney or tax adviser to determine your tax obligations. If you are not legally tax exempt, you may be devastated by the taxes you owe on the contributions you have received.

As Kindler points out, your tax-exempt status has a real bearing on whether or not veterinarians can use your tax structure to their advantage in the conflict over society-run clinics.

Veterinary services can be carefully designed to fit into an exempt society's overall humane program. It may be possible for societies to create separate corporations to carry on the functions of an animal clinic. Under certain conditions, if a society's exempt status is revoked by the Internal Revenue Service, it has the right to re-apply for it.

In all cases, consult a tax expert. Your failure to do so may mean setbacks for the animals you are trying to help.

A Reminder...

Notify us right away if your address changes! We don't want you to miss a single issue of Shelter Sense.