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In October 1984, the Internal Revenue Service (IRS) ruled that the Michigan Humane Society's (MHS) operation of three full-service veterinary clinics was part and parcel of its charitable, humane activities rather than a trade or business.

This ruling means, first, that income from the MHS' three clinics will not be taxed as business income but will remain tax-exempt; second, the MHS' overall tax-exempt status under the Internal Revenue Code is not threatened by the operation of the veterinary clinics, which, in the eyes of the tax law, are normally considered commercial in nature rather than charitable; third, the MHS' clinics can continue to be run as an integral part of the society and not forced to be "spun off" into a separate for-profit corporation to preserve the MHS' exempt status.

The ruling, in the form of a Technical Advice Memorandum (T.A.M.) issued by IRS headquarters in Washington, D.C., applies only to

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the IRS, is based on 1978-80 data, and does not set a precedent for future cases. However, T.A.M. provides important clues about the IRS' thinking about a given issue and is considered worthy of study by tax professionals. The long-awaited ruling was greeted with some relief by the IRS and the animal-welfare community because of past IRS decisions directed at another Midwest society's full-service clinic. In 1982, the IRS stripped that Midwest society of its tax-exempt status, finding the full-service clinic was a business and had become that organization's primary activity, overshadowing the usual programs of sheltering and education (see Shelter Sense, December 1981 and November 1982). The two cases, however, present different underlying facts, which account for the different treatment at the hands of the IRS.

Central to the favorable result in the IRS case was that society's determination that it used its full-service clinic as an integral part of its traditional humane-society activities and programs: MHS veterinarians provided medical treatment to stray and unwanted animals, took part in cruelty investigations and prosecutions, and operated a shelter to control population growth, and also provided animal health services to the community programs emphasizing humane education and prevention of cruelty. (In contrast, the other Midwest society's clinic was not as integrated into its programs. The clinic functioned substantially as a generator of revenue to support the society's shelter and other programs.) The IRS' ultimate conclusion was that the MHS' clinics were "substantially related" and significantly contributed to the society's exempt purpose of prevention of cruelty to animals.

The second, more complex part of the IRS' analysis consisted of balancing the charitable, exempt part of the MHS clinic's operation against the more commercial, fee-generating aspects of the clinic to determine if the commercial aspects were carried on more, or necessary, to further exempt functions. (The MHS' clinics provided veterinary services for free on a full-cost, low-cost, or deferred-payment basis, depending upon what the animal's owner, if any, was willing or able to pay. The exact mix of fee arrangements over the three-year period was not revealed in the document.) The IRS, on the other hand, and operating the clinics as a revenue-generating business (by actively promoting the sale of veterinary services), on the other.

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When you are concerned about a specific piece of state or local legislation that will affect your community's animal programs, it is very important to monitor it on a regular basis. You may be given little warning that activity on a bill is about to occur -- especially if you are opposed to the legislation!

Many states have a legislative information office that tracks scheduled hearings, upcoming votes, and more. Such an office can answer specific concerns such as what the status is of a particular bill. It can also provide more general information such as identifying the bills which have been introduced that will affect animal welfare. Remember, only provisions of law that affect animals may be buried in comprehensive bills which have titles that do not convey that fact.

If your state does not have a legislative information office, you must call the committee that handles the bill in which you are interested or call its sponsor. Call regularly! Some states publish daily information about legislation. Pick a regular time each week when you will visit or call the legislature to see what legislative activity is planned.

During the last few weeks and days of a legislative session, even the bills that normally take weeks to occur can pass in a few hours, so you must track your legislation more often during these times.

Advice on ways to inform and influence local officials

A university professor wants to visit local animal shelters to study euthanized dogs in order to correlate the kind of antibodies in their blood with any stage of heartworm (Dirofilaria immitis) they may have. The study may lead to more precise diagnosis and treatment of the disease, and shelters that want to participate should contact him as soon as possible.

George H. Scherr, Ph.D., adjunct professor of Allied Health Sciences Education at the Governors State University (Park Forest, IL 60466) wants to spend several days at various animal shelters to take small blood samples from dogs that must be euthanized and to perform necropsies to determine if, and at what stage, the animals have heartworm. All necropsies will be performed inside the shelters, and no organs or tissues from the animals will be removed from the shelters except for the blood samples.

Scherr explained that many animals show heartworm antibodies that represent nothing more than a state of recovery from the disease. On the other hand, antibodies may be detectable even when an animal is dying from heartworm.

Scherr said treatment of animals with adult worms in the heart frequently results in anaphylactic shock, followed by death. There is a diagnostic test that should be able to detect circulating antibodies before adult worms settle into the pulmonary artery. Scherr hopes to narrow this test to more reliably determine whether an animal is infected but has no adult worms, or whether adult worms are present even though circulating microfilaria cannot be detected through a microscope. He said that when diagnosis of the disease is made using only a microscope, over 50 percent of the findings are "false negative."
Postal Service Puts the Bite On Loose Dogs

by Debbie Reed

Several local organizations are attempting to solve the serious problem of dogs biting U.S. Postal Service letter carriers, utility meter readers, and other public service employees.

A local branch of the Postal Service recently developed a new program which has reduced dog-bite injuries to local mail carriers and which proves that community groups can work together.

Be a Dog Watcher was developed in 1983 by Marion L. Johnson, on special assignment with the Safety and Health Protection Section of the Houston Postal Service in Texas, to curb the large number of dog-bite injuries to area letter carriers. Working with the Houston Humane Society and other area groups such as Citizens for Animal Protection, the Houston SPCA, the Houston Department of Animal Control, the Harris County Health Department, and the Animal Rescue League, Johnson developed a film, a child's coloring book, a bumper sticker, and educational posters; began a one-hour bite-prevention training program for postal workers; and designed educational programs for area public schools.

The program evolved after Johnson found nothing in Postal Service files to stock a "dog-bite prevention" booth at a local Postal Service safety fair. For eight years, Johnson was a letter carrier in Alvin, Texas. She currently breeds and shows collies and fox terriers and manages a kennel. She's convinced that dog-bite problems stem from irresponsible pet ownership. Over 7,000 dog bites were reported by letter carriers nationwide in 1983, according to Johnson. The Postal Service spent over $12 million in dog-related incidents that same year. Houston has over 750,000 dogs, and Johnson estimated her new program saved the Houston Postal Service approximately $92,000 in 1984 through an average 57-percent reduction in lost work days due to dog-bite injuries -- savings that can be passed on to the consumer.

Johnson's objective is to increase pet-owner education and public support of local animal laws and to protect postal workers. She shows a slide presentation to local community groups to enlist their help as "Dog Watchers" who report all loose, biting, or attacked dogs to the appropriate authorities. She distributes the posters, bumper sticker, pens, and a questionnaire about pet-owner responsibilities throughout the community with the help of the local animal organizations, the city and county governments, and the education departments of the Houston independent school system. She visits schools and uses the "Dog Watcher's How-to-Book," an informative coloring book, to encourage youths in the second to the fifth grades to be responsible pet owners. She also shows the students a film, "Animals Can Bite," and introduces them to Bo Jangles, her obedience-trained collie.

The Potomac Edison Company (Downsville Pike, Hagerstown, MD 21740), part of the Allegheny Power System, has run a newspaper advertisement to convince pet owners that restraining their dogs not only will protect the company's meter readers but will protect the pet owners from needless medical and legal expenses stemming from dog-bite incidents.

Even Friendly Dogs Will Bite! explains that meter readers are instructed to estimate information on any electric meter located to the fifth grade to be responsible pet owners. They also show the students a film, "Animals Can Bite," and introduces them to Bo Jangles, her obedience-trained collie.

Calls from the public concerning stray dogs receive quick response with the help of the city and county animal-control departments. Johnson has distributed a "mug book" to letter carriers and community residents to help them more accurately describe dog-bite incidents before they are reported so that animal officers can quickly and efficiently respond to them.

Johnson established a dog-control center at each Postal Service station, run by one person who controls distribution of mail that is undelivered due to animal interference. That person works with customers to resolve stray dog problems and to encourage responsible pet ownership, reports stray dogs to the animal-control authorities, and maintains a log of dog-bite incidents and ways they were resolved.

The program has received wide publicity, and Johnson is carrying the program to outlying towns, where town officials and private industries are taking an interest in dog-bite prevention. "No one organization can successfully shoulder the burden alone," said Johnson. "This program is well-received by all concerned." She personally believes that the interest in her program shown nationwide by the Postal Service will eventually lead to a national dog-bite prevention program.

Postal employees in one western Massachusetts town are using stickers on mailboxes to warn letter carriers that those residents own dogs, according to John Dommers, director of The HSUS New England Regional Office.

In Northampton, Mass., the problem of stray or unrestrained dogs biting letter carriers seems to be the fault of irresponsible pet owners. A sticker will warn a substitute letter carrier that there is a dog somewhere on the premises, but the stickers won't curb attacks by stray dogs.

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A new slide/sound presentation can help dispel the public's fears and misinformation about animal sterilization.

Surgical Sterilization: Myths & Facts consists of 60 color slides and an 80-minute sound cassette, including audible and inaudible advance signals. Common myths or fears surrounding spay/neuter surgeries are discussed in an entertaining, informative manner, according to Vickie Butts of the Humane Society of Jefferson County, Wis.'s education division. The new program resulted from a six-month effort by Butts and Jeffrey Hamann, D.V.M., a local county veterinarian, to develop it. They recommend the show for those in the fifth grade or above. HSUS Vice President Phyllis Wright and Kathy Savesky, director of the National Association for the Advancement of Humane Education, also recommend the program.

To order, send a $50 check or money order, which covers postage and handling, to The Humane Society of Jefferson County Inc., Route 2, Box 86A, Jefferson, WI 53549. (No mention is made of Wisconsin in the program except on the title/credit slide.) Wisconsin residents must add a five-percent sales tax or indicate their tax-exempt number. Allow four weeks for delivery. Those who are not satisfied with the slide/sound program should return it within ten days of delivery to obtain a refund.

Three new slide/sound programs that deal with companion animal behavior and animal control are available for rent or purchase from The Humane Society of the United States (HSUS).

The programs, narrated by Dr. Michael Fox, director of The Institute for the Study of Animal Problems, a division of The HSUS, are approximately 25-minutes long and include a script for easy reference.

Guide to Dog Behavior and Psychology, Guide to Cat Behavior and Psychology, and Animal Control: Psychology, Social, and Ethical Issues are useful community education tools, and the behavior guides can help prospective adopters decide whether their lifestyles accommodate a new cat or dog.

The purchase price is $60; rentals are $15. Send a check or money order in U.S. funds to The HSUS, 2100 L St. N.W., Washington, DC 20037. Allow four weeks for delivery. (UPS will not deliver to post office boxes.)

Footnote:

In November, Shelter Sense reported that a dog named Snoopy was delivered to his waiting owners by the "puppy express," concerned animal workers from several states who cooperated in order to transport the animal from one state to another because his family could not afford to do so.

Snoopy was humanely euthanized on November 6 after a veterinarian determined he was suffering from arthritis of the spine and an inoperable tumor located near his heart. He was 17-1/2-years old. According to Rod Hale, director of the Fort Wayne, Indiana, Department of Animal Control, Snoopy spent the last eight months of his life in his familiar home, with his loving family. The "puppy express" proved that animal workers can work together for a common goal.

Animal Returns May Signal Problems

by Paul Miller

What's your RTS rate? RTS means "returned to shelter" -- adopted animals returned to a shelter because for one reason or another they can't adjust to their new homes.

Be skeptical of a shelter that lists its return/adoption rate higher than 30 percent. Without fail, your first question should be "How many adopted animals are returned?". A typical response will be "Not many" or "Maybe one or two a week." The truth is, most animal facilities don't keep records to indicate the total number of adopted animals returned to them. As a result, they miss important information that could help their operations.

The ideal home for a newly adopted animal fulfills all the animal's physical and emotional needs and is where the animal will remain until it naturally dies or it must be humanely euthanized for health reasons. It may be unrealistic to believe that all adopted animals can be guaranteed such an environment, but if an adoption program is well-structured, the chances are higher that an animal will find the ideal home.

RTS animals are often regarded as just another statistic. Some shelters offer an adjustment period of two weeks to one month, when an adopter can return an animal and exchange it for another or receive a refund of the adoption fee. Nevertheless, when the same animal is adopted out more than once, the shelter's total adoption figure is inflated.

The time that elapses between "adoption" and "return" is crucial. Most adoption contracts require that an animal be examined by a veterinarian within ten days of adoption to ensure that any incubating diseases are spotted as soon as possible. If a year has elapsed before an animal is returned, an adoption program has most likely fulfilled its objective, and unforeseeable circumstances may have caused the new owners to return it.

A number of animals returned in this manner, however, largely indicate that your adoption program has broken down. Some common excuses for return are "The animal can't be housebroken"; "It grew too big"; "It sheds"; "We're moving"; "I can't keep it"; "I can't train it"; "It's destructive," etc. You may hear all of these excuses from time to time at any shelter across the nation. By recording such excuses heard at your shelter, a pattern may emerge that clearly identifies your shelter's problem. For example,

1. Too many sick animals? Your animal-screening or disease-control methods need improvement.
2. The animals can't be housebroken; they are destructive; they grew too big? Your adoption personnel aren't carefully matching people and their lifestyles to adopted animals.
3. The animals can't be trained? Perhaps your shelter needs a low-cost obedience course for new adopters.

If animals regularly are returned for the same or similar reasons, discuss with staff members what can be done to eliminate these problems before the animals are adopted. For example, if dogs are returned six months to one year after being adopted because they grew too large, then your adoption counselor needs to explain to prospective adopters the physical features of puppies according to their particular breed. If animals of various ages are returned...
This glossary of terms, discussed in Parts I and II of this series about computer hardware and software, is for your easy reference. The Humane Society of the United States hopes this examination of computer terms and technology will help local animal organizations decide which type of computer system is best suited to their operations.

APPLICATIONS PACKAGES - programs that are written to do common applications such as accounting. Also called software.

BASIC - "beginner's all-purpose symbolic instruction code." A programming language widely used on personal computers. Originally developed at Dartmouth College as a language to do simple problem-solving operations.

BIT - either of the binary digits 0 or 1. The 0 or 1 represents one circuit "off" or "on." A bit is the smallest unit for storing data in main computer storage.

BYTE - a combination of bits that represents a character of data.

CATHODE RAY TUBE (CRT) - a device used as a computer terminal which consists of a video-like screen for displaying data and a keyboard similar to a typewriter keyboard.

CENTRAL PROCESSING UNIT (CPU) - the device to which peripherals such as CRTs and printers are attached. It consists of integrated circuits which form the processing and memory units of the computer.

CHARACTER - a letter, a digit, or other symbol such as "?".

CHIP - layers of silicon sandwiched together with chemical pathways etched on them that create thousands of junctions for storing data and telling the computer how to work.

COMPILER - a program that translates computer languages such as COBOL and FORTRAN to machine language. So-called high level languages make use of words or statements written in a symbolic form. These must then be translated into the machine language of bits.

DATA BASE - a collection of information used by several applications, stored in a manner that minimizes redundancy.

DISK - a storage device that stores data on magnetic surfaces.

DISK DRIVE - reads and writes data to and from the disk.

DISKETTE - Stores information from the computer on a thin magnetic plate which has a protective cover.
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with excuses such as "too destructive" or "it bites," examine the types of questions workers in the receiving area are asking people who surrender animals. Owners will not always volunteer negative information about animals they bring to a shelter.

It is also important to understand your community. If you operate a shelter where a large percentage of the people are in the military or are students and, therefore, subject to relocation, your pre-adoption counseling should determine whether a new adopter is prepared to take an animal when he or she moves or return it to the shelter. Animals returned to shelters over the age of three often have a difficult time adjusting to new homes—if homes can be found at all.

To develop accurate records of RPS animals in order to pinpoint weaknesses in your organization's adoption program, establish a timetable for returns that includes the reason each animal is returned. Adoption records cannot be accurate unless the monthly RTS rate is subtracted from the total monthly adoption figure. Below is a simple timetable, used as a guideline by some facilities:

<table>
<thead>
<tr>
<th>NUMBER OF ANIMALS RETURNED WITHIN</th>
<th>REASON(S) FOR RETURN</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 15 days</td>
<td></td>
</tr>
<tr>
<td>16 - 30 days</td>
<td></td>
</tr>
<tr>
<td>31 - 60 days</td>
<td></td>
</tr>
<tr>
<td>3 months - 6 months</td>
<td></td>
</tr>
<tr>
<td>6 months - 1 year</td>
<td></td>
</tr>
<tr>
<td>1 year - longer</td>
<td></td>
</tr>
</tbody>
</table>

Your adoption program should include a pre-adoption screening by questionnaire, an adoption contract that requires a spay/neuter surgery and an adoption follow-up, and a take-home educational packet.

Further, your adoption counselor(s) should be skilled and should meet the following requirements:

- a knowledge of all breeds in terms of adult size, temperament, breed characteristics, training (obedience) methods, housebreaking methods, health and exercise requirements, yearly food and veterinary costs
- good public relations skills
- a knowledge of animal disease symptoms
- the ability to be realistic, to refuse adoptions by unqualified people

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Adoption counselors must learn to carefully listen to prospective pet owners, to read "between the lines" and recognize potential problems before animals are adopted.

Animal workers daily struggle to lessen the impact of the public's mistakes and ignorance concerning responsible pet ownership by receiving unwanted animals, which often arrive with owner-induced problems, and by finding them new homes with a happy, healthy environment. Your adoption priority should always be quality -- not quantity -- homes for the animals in your care. Quality adoptions are a way to ensure humane care.

A quality adoption program will provide lasting, caring homes for many animals, will reward animal workers with the knowledge that every effort has been made to find good homes, and will increase community awareness and support of animal programs.

Paul Miller is an investigator for The Humane Society of the United States.

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Moreover, in a cryptic comment, the IRS declared that

[t]here is no indication that this organization could better accomplish its exempt purposes by refusing to provide veterinary services to animals whose owners are able to purchase such services from the private sector.

The IRS seems to be saying that the commercial aspects of clinic operations (that is, the sale of veterinary services) will be tolerated by federal taxing authorities as long as such commercial aspects are necessary adjuncts to the charitable use of such services and as long as the society does not advertise or otherwise unduly promote the fee-producing segment of its services.

In terms of a more quantitative analysis of the two cases, it is worth noting that the Midwest society, which had its exemption revoked, derived 70 percent of its income from clinic operations and had 39 percent of its personnel and 38 percent of its assets committed to the clinic. The MHS' statistical profile presumably confirmed that the society had not become primarily a supplier of veterinary services.

The technical analysis presented here is not intended to deal with any broader implications of the ruling: One would like to believe, for example, that the T.A.M. is a step toward more general IRS recognition that unconditionally providing medical treatment to animals is intrinsically charitable.

Copies of the Technical Advice Memorandum may be obtained by writing Roger A. Kindler, associate general counsel, The Humane Society of the United States, 2100 L St. N.W., Washington, DC 20037.
Is Love the Tie That Binds?

For some lucky cats and dogs, love is the tie that binds them to their owners. They live in permanent homes with people who make certain they are well fed, given proper veterinary care, provided companionship, and not allowed to stray.

For others, the only tie that binds are the ropes around their necks that tie them outside in the bitter cold without shelter, nourishment, or human companionship. Some animals aren't tied but are left to endlessly wander in search of food and warmth. Love is something these animals never experience.

On Valentine's Day, February 14, give a gift of love to the homeless animals at your local animal shelter. Your financial donation, no matter how large or small, will help pay for the animals' care and will support ongoing programs to reduce animal suffering. Or visit the shelter's adoption counselor, who can help you choose a cat or dog to become a loved and lasting member of your family.

Happy Valentine's Day!

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

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