



Spring 2012

Volume 3, Issue 2

Project TNR
a program of the Animal
Protection League of NJ

Project TNR presents:

Nexus News

Connecting feral cat caregivers across New Jersey



Keeping More of Your Hard Earned Money

Did you know that your TNR and fostering expenses may be tax-deductible? If you work with a 501(c)(3) nonprofit to do TNR, manage a feral cat colony, and/or foster cats for adoption, your out-of-pocket expenses might be tax-deductible.

What? Cat food and paper towels might be tax-deductible? Federal law lets people who volunteer for a 501(c)(3) charity deduct money that they spend "incidental to providing a service" for the charity. This means if you volunteer to do things for a nonprofit that costs you money, you may be able to deduct your unreimbursed out-of-pocket expenses.

A 2011 tax court decision (Van Dusen v. Commissioner of IRS, 136 T.C. 25) said that a woman who volunteered for a TNR organization could deduct her out-of-pocket costs. The judge let her deduct money she spent on trapping, post-op care, short-term and long-term foster care (for cats unable to be adopted).

The same logic should apply to the costs of caring for cats after they are returned to colonies.

Do I have to work with a 501(c)(3) organization to claim the deductions? Yes. If you are an independent rescuer or you do TNR and/or care for a colony on your own, you are out of luck.

But even if you normally do TNR on your own, the nearest TNR organization may be willing and able to take you on as a volunteer and help with your colony. To count as a volunteer for tax purposes, you must have a "strong connection" to the organization. This means that you do things for the organization, the organization asks you to do things, the organization oversees your work in some way, and/or you are accountable to the organization for your work.

What kind of expenses may be tax-deductible? The judge in the 2011 case considered the following expenses deductible: Food, litter and "equipment" such as food bowls and litter boxes, cleaning supplies like paper towels, garbage bags, bleach, floor cleaner, and dish and laundry detergent, veterinary costs, increase in water bills for doing extra loads of laundry (the woman cared for 70 cats) and increase in utilities for doing extra loads of laundry and running a special ventilation system. The costs of traps, cages, cat beds, etc. may also be deductible.

BUT you can only deduct the costs of these things if you use them solely for your volunteer work. If you buy a trap and sometimes use it for a nonprofit but also use it for activities unrelated to the nonprofit, you can't claim it as a deduction. If you buy items for your own animals and your colony/foster cats, you can only deduct the parts that are for the colony/foster cats. Therefore, it is best to get separate receipts for volunteer and personal purchases even if you buy them on the same shopping trip.

What kind of documents do I need? For purchases under \$250, itemized receipts and a log explaining what you used the purchases for should be enough. If you pay by check, keep the canceled check; if by credit card, keep the statement. All should be kept in one place to make it easier to calculate your deductions and so that you have the paperwork if audited.

You do not need a letter from the organization for expenses under \$250. But it is a good idea to ask the organization to write a letter stating you are a volunteer, what you do for the organization, that your volunteerism may require you to spend money and the kinds of things you need to spend money on.

For purchases over \$250, you need a letter from the organization on its letterhead. The letter needs to say you are a volunteer, the amount you spent and the date, what the expense was for, that the expense was required to further the purpose of the organization, and that you did not get any goods or services in return. If you did get something in return, the letter should say that and note how much it is worth.

Important: If you spend over \$250, you must get the letter from the organization before the due date for filing your taxes or before the date you actually file your taxes, whichever is earlier.

Will this help me? You may be able to claim deductions this year if you kept good records for your expenses in 2011 or you can get a letter from the nonprofit detailing what you spent and when. Going forward, start keeping records so that you can take deductions for 2012 if you are eligible. *This article is not individual legal or tax advice. Consult a tax expert about whether or how this applies to you.*



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The Issue of Testing for FIV and FeLV

Animal Protection League of NJ opposes the killing of feral cats simply because they test positive for FIV or FeLV. We believe if the cat shows no active signs of ill health, they should be released back into their colony regardless of the test results. In fact, because we recommend releasing asymptomatic feral cats, we don't recommend testing in the first place. The reasons are many:

1) First and foremost, we don't kill positive, asymptomatic cats because we believe they have a right to live. Euthanasia is defined as the mercy killing of a *suffering* being, not imposed death for purposes of convenience or concern about possible future consequences. Too often, when it comes to feral cats, killing is resorted to as a solution to whatever may be the problem—no place to house them, too expensive to treat, etc. In our view, such actions demonstrate a lack of respect for life and ultimately cause damage to us all. When killing is eliminated as an option, other solutions are found.

2) Initial test results are not always reliable, but with ferals, life or death decisions are often made based only on the first test. Reliability issues differ depending on whether FIV or FeLV is in question and what kind of test is being used.

For FIV, most vets use the ELISA test, which detects whether antibodies are present in the blood—not whether the virus itself is present. The test is completely unreliable for cats under six months of age who may have received FIV antibodies from their mother, but may never have been exposed to the actual virus. For adult cats, because of the introduction of the FIV vaccine, there is the possibility a positive test result means a cat has been vaccinated, not infected.

For FeLV, the ELISA test is the initial test most used. In contrast to FIV, the FeLV ELISA detects the presence of the actual virus in the blood. But, the test is extremely sensitive and is prone to false positives from improper handling. In addition, a cat in the early stages of FeLV infection can still fight it off. The disease does not take permanent hold until it



enters the cat's white blood cells, which only another type of (more expensive) test, the IFA or Hardy test, can determine.

Given these facts, the practice of killing asymptomatic cats based on a one-time test inevitably leads to the death of animals who were never infected in the first place, who would have successfully fought off the infection given enough time or who could have lived a good life even with the disease.

3) FIV positive cats have been known to often live long lives and never get sick. While the mortality rate is higher for FeLV positive cats, while they are alive, they can live symptom free if properly fed and sheltered.

4) The primary cause of infection relates more to colony management than to a positive cat. Colonies with lots of sick cats are ones that are poorly managed—poor nutrition, inadequate shelter and/or unneutered animals. These conditions lead to weakened immune systems and susceptibility to disease. Indeed, some veterinarians believe it is rare for a healthy adult cat to ever catch FeLV. The best way to prevent the spread of disease is not by killing, but by neutering the colony, improving the quality of food and providing shelter.

The primary means of transmission of FIV is deep bite wounds and neutered cats tend not to fight. FIV can also be transmitted by an infected mother to her kittens if she was exposed to the virus during gestation or while lactating. Rarely, FIV can be passed on to females through infected semen. Kittens are the ones most susceptible to FeLV due to their undeveloped immune systems. Neutering eliminates both kittens and mating, removing

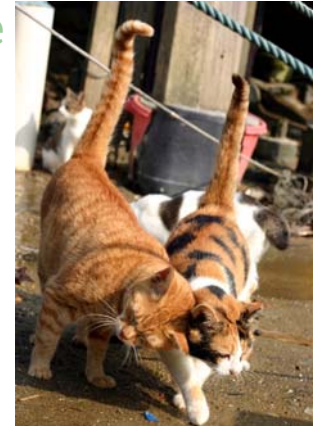
We're Seeing Double

Thanks to the continued generosity of one of our members, we will once again be **doubling donations for our Sponsor Our Spays (SOS) program!**

SOS was a huge success in 2011 and we are continuing it in 2012.

Donations up to \$2,000 will be matched dollar for dollar. That's a potential of \$4,000 and over 130 cats can be altered! If you've been wanting to help, **now's the time.** Maybe you have a little extra cash or you've received a tax refund you'd like to donate. Large or small, your donation will make a difference as all funds collected will be used directly for spay/neuter, not to cover any overhead expenses.

Make check payable to APLNJ and mark *SOS Match* in the memo.



these means of transmission.

5) Testing is a waste of resources. The literature shows the prevalence of FIV and FeLV positive test results in the feral population is low—and the same as in the domestic population (about 4 percent for FeLV, 2 percent for FIV.) So to identify six positive test results means paying for the testing of 100 cats. Even at a low cost of \$12 per cat, that adds up to \$1200 or \$200 per positive cat. And even then, it doesn't mean the six positive cats actually have the disease, will ever get sick, or will ever transmit it. At a time when there is a crisis in feral cat overpopulation, the money should go towards neutering and proper colony management, not a dubious investment in testing.

Those who still favor testing and killing lay on the "guilt trip" that you're responsible for any cats who die if you release a positive. Neighborhood Cats (NYC) has knowingly released FIV and FeLV positive cats and has yet to see a colony wiped out or any empirical evidence to support the "guilt trip" theory.

The reality is that cat in colonies get sick and die, with or without the presence of FIV/FeLV. TNR does not mean creating a world without risk for feral cats—it's about improving the situation, not about making it perfect. By getting the cats neutered and managing the colony, you've vastly improved the quality of the cats' lives and no one should criticize your decision to let a cat return to his family and not kill him because of a test result. *Excerpted from Neighborhood Cats—www.NeighborhoodCats.org*

Think Twice - Friend or Foe to Feral Cats?

Many of the kind and generous feral cat caregivers who support our programs are also active in supporting other animal advocacy groups and issues. We commend you for this—but do you know EXACTLY where your donation money is going? Do the organizations YOU support, support YOUR philosophy? APLNJ generally focuses on our own work and refrains from bad-mouthing other groups, but recently some members suggested reaching out to the group PETA for help with a feral cat colony under threat and were surprised when we strongly advised against it. Here's why. We thought you would want to know.

PETA

- Supports a trapping program for feral cat population management.
- Supports **REMOVAL** of cats after trapping. What exactly does PETA recommend happens to the cats after they are trapped then?

Granted, their first option is to bring the ferals into your house and hope they are happy living inside for the rest of their lives. However if this is not going to work they suggest this:

"Because of the huge number of feral cats and the severe shortage of good homes, the difficulty of socialization, and the dangers lurking where most feral cats live, it may be necessary—and the most compassionate choice—to euthanize feral cats. You can ask your veterinarian to do this or, if your local animal shelter uses an injection of sodium pentobarbital, take the cats there. Please do not allow the prospect of euthanasia to deter you from trapping feral cats. If you leave them where they are, they will almost certainly die a painful death. A painless injection is far kinder than any fate that feral cats will meet if they are left to survive on their own."

PETA's Focus - outcome for one single cat at one point in time



APLNJ

- Supports a trapping program for feral cat population management
- Supports **RETURN** of cats after trapping, with continued monitoring by caregivers. What exactly does APLNJ recommend happens to the cats after they are trapped?

Cats are taken to a vet to be sterilized, immunized and given a basic exam. Friendly cats and kittens are placed in foster for adoption and feral cats are returned to their outdoor homes to continue being cared for by their caregiver.

Cats are re-trapped for rabies boosters or medical attention as needed. Cats are provided with warm shelters for winter and daily food and water. Cats protect their territory and deter new cats from moving in. Over time the population dwindles due to natural attrition. Cats bond with caregivers and certainly appear to be happy with their lives.

APLNJ's Focus - the big picture, what is best for the entire population and the humans living with them.

Relocation / Removal of Cats - A Good Option?

Not only do we completely disagree that the quality of life of a feral cat in a managed colony situation is so poor that the cats would be better off dead, but we also believe that removing colonies of cats simply leads to new colonies forming in the same location and the cycle repeats over again. Returning the cats is the only method that has been proven to be effective in managing feral cat populations over time—many studies are available to prove this.

Let's imagine for one moment that there is in fact a cat heaven on earth for all of the feral cats to go to live. A completely enclosed parcel of hundreds of acres of land, with lovely cottages for shelter hooked up to power so there are lights and heat lamps that can be turned on, and many volunteers willing to devote their time every day to clean and feed and check on every single cat every day and generous cat food companies willing to donate all of the food the cats need (2 x 5.5oz cans per cat per day plus dry food) plus vets willing to donate their time to come and do booster shots and provide medical treatment for cats as needed, and generous support of the public to allow enough money to be raised to pay for medical supplies, utilities, taxes, etc. - let's imagine we have ALL that:

1/ You are still pulling feral cats away from the place they consider their home. Familiar sights and smells. Taking them from their colony relatives and destroying the social structure they had developed and plunking them in a group of hundreds (probably) of strange cats.

2/ Cat heaven on earth will be filled to capacity (whatever that capacity is) within months and will not be able to take all of the cats.

3/ If you removed every single cat from one colony—unless you live on an island or every other colony around this colony is also removed, within a year there is a very good chance there will be more cats there. However if you left the colony intact there would unlikely be new cats showing up. Each environment can naturally support a certain number of animals. Removal lends itself to more cats moving in whereas return of the cats leads to a stable population. Fight for retention of feral cats in their current environments rather than removal as your first choice!



TNR Group Spotlight - Animal Welfare Association (AWA)

Each issue we like to highlight a group engaged in TNR, hoping to inspire others to promote TNR in their town using ideas from successful groups!

1. When / how / why did AWA first become involved in providing spay neuter services for feral cats? AWA has been performing spay/neuter surgery for feral cats since the clinic opened 35 years ago. In the beginning, before TNR caregivers had access to online resources and before humane traps were readily available, people would show up at our door with feral cats in boxes and carriers, bearing “battle wounds” earned while trying to catch the cats without traps. As AWA saw a growing need in the community for more TNR resources (such as trap banks) we expanded our services to offer a variety of ways to help people who want to help feral cats.

2. In what ways do you / can you assist residents in their TNR projects? AWA provides one-on-one guidance as well as monthly group workshops to teach the public about TNR and how to conduct a successful TNR effort. We have a trap bank to assist residents who can't afford to buy their own traps or who only have occasional need for a



trap. We offer printed materials and online resources about TNR and colony caretaking. We offer flexible appointments at our feral-friendly clinic: a client can book a

floating appointment for a whole week at a time, so he/she can bring the cats in on whatever day they are caught during that week. Some of our regulars always trap on a specific day of the week and they will book that day every week for 2 months at a time.

AWA is also working to create a network of experienced trappers who can assist those people who call us for help with feral cats but who are physically unable to do the TNR themselves. We are developing an incentive program for members of this network whereby we will offer a free surgery, rabies vaccine and ear tip for a feral from a trapper's own colonies for every five cats that the trapper brings in for TNR for someone who has asked for our assistance. To join the network, the interested trapper would just need to attend a one-hour volunteer orientation at AWA and then learn how to manage the waivers for residents needing assistance. Email ChristieR@awanj.org to schedule a time for orientation.

3. What resources do you have available for TNR? Through AWA's trap bank, traps are available to borrow for a \$100 cash deposit per trap. When the trap is returned, the full deposit is returned. We hold monthly TNR workshops that are free to the public (e-mail clinic@awanj.org for dates and to reserve a spot), and our surgical services are offered 5 days a week, Monday-Friday. Twenty feral cats can be accommodated per day and the clinic can accommodate a total of 40+ cats per day. We offer spay/neuter services for feral cats,

with no income or residency requirements, for \$35 per cat. The cost includes surgery, a rabies vaccine and an ear tip. Additional services are also available for purchase.

4. How many feral cats have been spayed/neutered at your clinic in the last 12 months? 988 feral cats have been spayed/neutered in the past year. We hope to at least double that number over the next two years.

5. What are your most successful fundraisers? How do you fund your subsidized surgery costs for caregivers? AWA's most successful fundraiser is our Paws and Feet 5K race and walkathon. To subsidize surgery costs, AWA conducts other fundraisers as well, such as targeted phone and mail appeals. The clinic staff members are passionate about their work, and in addition to AWA's formal fundraisers, staff members participate in other creative fundraising efforts, such as selling homemade cat toys and holding raffles.

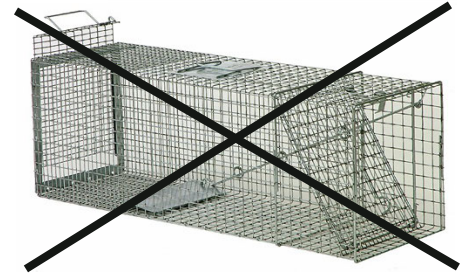
Recently AWA received a generous two-year grant from PetSmart Charities to allow us to reach out to those communities that have been identified as the source of some of the highest owner surrender and stray/feral cat intake rates at Camden County shelters. Thanks to the grant, residents of Bellmawr, Lindenwold, Voorhees and the towns that make up Gloucester Township (Blackwood, Sicklerville, Glendora, Erial, Chews Landing, Hilltop, Blenheim and Lambs Terrace) are eligible to have their cats spayed or neutered and vaccinated for rabies at **no cost**. The only requirement is proof of residency in one of the target communities. (Donations to help us subsidize even more surgeries are, of course, always encouraged.) We are particularly excited that stray and feral cats from these communities are eligible for this program. Trappers working in the target towns just need to provide a verifiable target-town address for the colony at which the cats were trapped.

Animal Welfare Association
509 Centennial Boulevard, Voorhees, NJ 08043
To make appointments for clinics, call 856-424-2288 ext. 105
or email clinic@awanj.org.
For further information on the incentive program email
Christie at ChristieR@awanj.org.

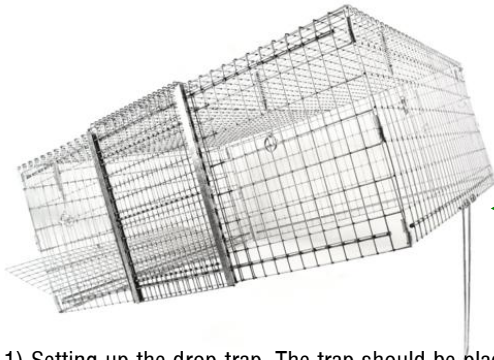


Drop Traps—Harnessing the Magical Powers!

Have you met a drop trap yet? If not, they are those rather hefty things that feral cat caregivers pull out for all of those hard to trap, tricky situations. Yes, they are magical - when used correctly we have yet to meet a cat who could resist one. However, they are not for the beginning trapper or faint at heart! Here is a guide to help make you an expert at using a drop trap so that you too can add this magical piece of equipment to your trapping arsenal!



NOT a drop trap! This is a BOX trap. You'll need these too!



Collapsible Drop Trap from Tomahawk designed by Neighborhood Cats. Order here: tinyurl.com/6vhgcam



Home Made Drop Trap! We have 4 of these available for loan!

1) Setting up the drop trap. The trap should be placed in the usual feeding area. Cats are suspicious of new things and will take some time getting used to this new thing in their environment, but generally cats are not overly cautious with these traps as they appear to be very open and non-threatening.

2) For each cat you want to trap, you will still need one regular box trap. Make sure you have all necessary equipment before setting the drop trap!

3) Never attempt to transport a cat in a drop trap. Never leave a drop trap unattended, even for 10 minutes. You must constantly monitor this trap. Even un-baited traps with no-one pulling the string have been known to trap curious cats! A cat left in this trap for any period of time, especially with the trap uncovered, will scratch gnaw and dig to escape and can cause themselves injury and most certainly will damage your trap.

4) Equipment needed—a large sheet to cover drop trap. One box trap per cat. A divider or isolator. Bungee cords. An extra pair of hands.

5) Bait the trap. Food needs to go right in the back of the trap, and be centered. If you put the bait anywhere else, the cat will be able to turn and escape the trap before it comes down.

6) Practice pulling the string! Before the cats are milling about watching you—practice pulling the string! Choose a location a distance away from the trap. Make sure the string is not going to catch on anything in it's path. Give it a yank so you know exactly how much force to apply to have the trap close promptly.

7) Ready to trap! Watch carefully for the cats to go into the trap. You can use this trap to get a mother and kittens all at once, or several adults all at once. Once the cats body is inside the trap and they are eating, you can pull the string. Do not be concerned about an inch of tail hanging outside of the trap. Cats are so fast, that as soon as the trap begins to come down, they will begin to turn around to escape, which brings their tail inside the trap. Worse case scenario if the tail is still under the trap—using a light weight trap (under 18lbs. maximum) will ensure the tail is not seriously damaged.

8) Now the HARD part! Run over and secure the trap closed and cover with your sheet. Prepare the box traps - plenty of newspaper on the

bottom and also some cover for that trap.

9) Line up the box trap with the door of the drop trap. The rear sliding release door will be off your box trap and will be placed against the sliding door of the drop trap. Don't open that one yet! Use bungee cords to attach the box trap top the drop trap. Cover the box trap completely EXCEPT the end of it - it will look like a tunnel to escape.

10) Be ready for some quick maneuvering. Slide open the drop trap door long enough to allow ONE cat to run through into the box trap. Close the drop trap door again and quickly insert your divider / isolator into the end of the box trap, which the cat is now in. If you do not keep the box trap pressed tight against the drop trap, your cat will force his way out of the space between them, so be vigilant and work quickly. The divider will give you some help in keeping the cat to the closed end of the box trap. Grab the rear sliding release door and slide it into place on the box trap. Secure it properly, and cover it properly. Your cat is now ready for transport to clinic!

11) If you trapped more than one cat in the drop trap, repeat for each cat remaining.

12) If you have cats who do not immediately co-operate, begin to make the drop trap less attractive to remain in by removing the sheet cover you have over it. If they still don't make a run for the box trap, you can try blowing on them or inserting a long stick to touch them through the drop trap. They will make a break for the box trap! Be ready! Good Luck! This process gets much easier with practice.

Check out this video for a great example of how it's done!
<http://www.tinyurl.com/7gc4u49>

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 Englishtown, NJ 07726



We're on the web!
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 Fax: 732-446-0227
 E-mail:
feralcats@aplNJ.org

*Connecting feral cat
 caregivers across NJ*



*Help Us Save \$\$!
 If you no longer wish
 to receive our newsletter,
 kindly let us know!!*



Trap-Neuter-Return results in:

- fewer to no births
- reduction of nuisance complaints by residents
- alleviation of public health concerns
- lower animal control costs


Project TNR is the feral cat resource program of the Animal Protection League. Our website www.ProjectTNR.com has an abundance of valuable information.

Use it for your own needs but also refer others to it if they need guidance or are just getting started with TNR. Among other things, you will find a list of low cost clinics, NJ groups who engage in TNR, the latest newsletter, information on how to start working with your town officials to introduce TNR policy and lots of literature. Please bookmark it, use it and also help us expand it if you feel we are missing anything!


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Make check payable to APLNJ and mark *SOS Match* in the memo.



Become a member of APLNJ and you can be proud to be a part of one of the most active and effective grassroots animal advocacy groups in the country!

\$20 Annual Membership
 \$10 Student/Senior Membership
 \$ _____ Other Donation

Make check payable to Animal Protection League of NJ and send to: APLNJ, PO Box 174, Englishtown, NJ 07726

Name: _____

Address: _____

Email Address: _____

Phone Number: _____