

THE ENDANGERED BREEDS ASSOCIATION

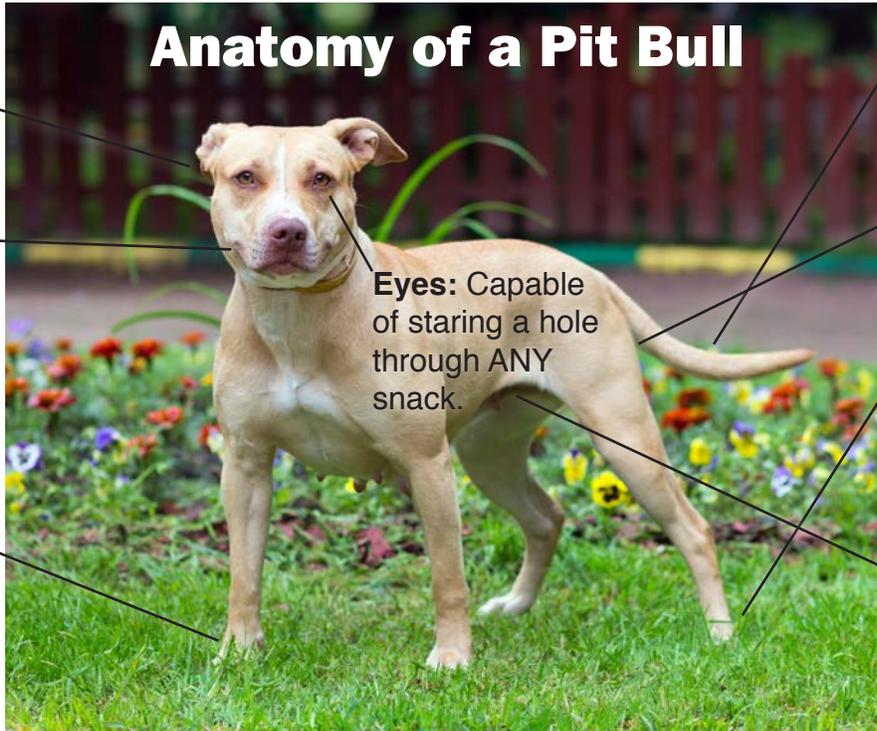
Bulldog Banter

NUMBER 99 • DECEMBER 2013

Ears: Designed to hear a leash or snack wrapper from up to 15 miles away.

Mouth: Specifically designed for LARGE smiles and dismantling dog toys.

Hands: Specifically designed for giving hugs and aiding in dismantling dog toys.



Anatomy of a Pit Bull

Eyes: Capable of staring a hole through ANY snack.

Tail: Capable of clearing a coffee table in one pass.

Butt: Designed to excel at wiggling.

Feet: Capable of top speeds and leaping entire couches in a single bound.

Belly: Capable of eating any snack their human eats.

EBA board members re-elected

The 2013 election for Endangered Breeds Association board members has been completed.

Board members whose terms were expiring included Doris Hutson, of Louisiana; Tom Lundberg, of Texas; and Patty Bullock, of Utah. Hutson has served as EBA secretary several years, and Lundberg is EBA vice president.

All three board members were nominated for election and there were no other nominations. Hutson, Lundberg and Bullock all were unanimously re-elected by the board of directors.

IRS probes HSUS

We've long pointed to the Humane Society of the United States' deceptive fundraising and poor marks from charity watchdogs, HSUS defending in a RICO lawsuit, and members of Congress calling for a federal investigation of the group. It now appears that HSUS has filed years of incorrect tax returns with the IRS.

Bloomberg News reports on a complaint we have filed against HSUS with the IRS, citing an accounting practice that inflates HSUS's contributions — namely, counting donated air time as contributions. We first exposed this in July, and we have company in our concern. Bloomberg quotes a Minnesota lawyer who specializes in nonprofit tax returns who says HSUS should not be doing this practice, calling it "a relatively elementary rule." And Charity Watch,

formerly known as the American Institute of Philanthropy, is an independent charity watchdog that, in its latest report, also takes issue with HSUS's accounting, saying it's a big no-no (emphasis added):

HSUS produces and distributes public service television, radio, and newspaper announcements about companion animal and wildlife issues. This airtime and ad space is donated to HSUS free of charge. The charity estimates the value of these in-kind donations and records it as contributions and expenses in its tax filings. This has the effect of making HSUS appear to be a more efficient fundraiser since the value it places on the PSAs increases its reported annual donations. It also makes HSUS appear to be spending more on its programs

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Memberships expire Dec. 31 unless multi-years are paid.



BULLDOG BANTER

Joan Morrison,
Editor

Route 1, Box 71
Gore, OK 74435

The Bulldog Banter welcomes articles, news clippings, letters and other comments from its readers. The editor reserves the right to edit submissions as needed. All letters for publication must be signed.

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To subscribe to the Bulldog Banter, please see the EBA Membership application on the back page.

ELECTRONIC DIRECTORY

- Endangered Breeds Association
www.endangeredbreedsassociation.org
- American Kennel Club
www.akc.org
- www.animallaw.com
- www.responsiblepetowners.org
- American Dog Breeders Association
www.adba.cc
- National Animal Interest Alliance
www.naiaonline.org

WE WANT TO MEET YOUR PET!

E-mail your photograph to featuresboss@yahoo.com. Photographs are printed as space allows. Include your name, your pet's name and the town where you live. NO SALES.

Around the Nation

Legislation that affects you

With most all state legislatures adjourned for the year, we are providing a list of accomplishments — and proposals — that have been an issue during 2013.

Information is compiled from reports to EBA, American Dog Breeders Association, and American Kennel Club.

For the latest information, you should contact your elected city, county, state and federal representatives.

- Alabama** — Clay, BSL passed.
- Canada** — Ontario, proposal to repeal breed ban.
- Connecticut** — Springville, BSL tabled. Statewide bill prohibiting BSL passed both House and Senate, awaiting signing.
- Iowa** — Waterloo rejects BSL; Comanche rejects BSL.
- Kansas** — Dodge City, BSL repealed with restrictions; Osawatomie, BSL repealed.
- Kentucky** — Livingston County, BSL passed.

- Louisiana** — New Llano, BSL passed; Walsh, BSL repealed; Westwego, BSL rejected by City Council.
 - Massachusetts** — Statewide ban proposed.
 - Michigan** — Lansing, BSL rejected; Royal Oak, BSL rejected.
 - Missouri** — Annapolis, BSL repealed; Riverside, BSL repealed.
 - North Carolina** — Statewide ban proposed.
 - Nebraska** — Schuyler, BSL passed.
 - Nevada** — Statewide bill prohibiting BSL passed.
 - Ohio** — Wooster, BSL repealed.
 - Rhode Island** — Pawtucket, lawsuit filed to challenge statewide ban on BSL.
 - Tennessee** — Hornbeak, BSL passed.
 - West Virginia** — Bluefield, BSL passed.
- All of these actions involved the hard work and dedication of many. And some states have work to be done. Stand up for your dogs, become involved, and take action.



FACEBOOK.COM/OFF THE LEASH DAILY DOG CARTOONS



BOARD

Kim Krohn, President
 Blue Springs, MO 64015
 816-228-1512
 krohndog@swbell.net

Tom Lundberg, Vice President
 Fruitvale, TX 75127-0194
 214-662-1971
 tom@vmctac.com

Doris Hutson, Secretary
 Walker, LA 70785
 225-665-0314
 kdhutson@cox.net

Joan Morrison, Treasurer
 Gore, OK 74435
 918-487-5798
 joanmorrison526@yahoo.com

Sharon Sundy
 Phelan, CA 92371
 760-949-4863
 sharonsundy@hotmail.com

Russ Krohn
 Blue Springs, MO 64015
 816-228-1512
 ttkck1@swbell.net

Patty Bullock
 Riverton, UT 84065
 801-913-8197
 PABullock04@msn.com

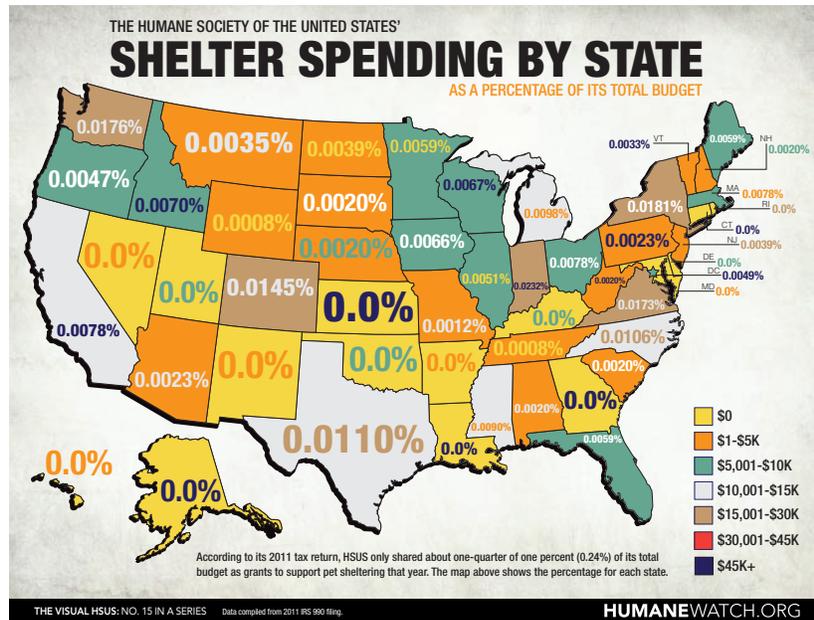
Daline Bezerra
 Kenedale, TX 76060
 469-312-109
 dalinebezerra@aol.com

Michelle Falcon
 Port Jervis, NY 12771
 646-316-1376
 tristateapbt@aol.com

Jean Keating
 Sylvania, OH 43560
 419-290-6365
 canineadvocate1@yahoo.com

Lisa Hutches
 Tampa, FL 33637
 813-335-0708
 ljhutches@tampabay.rr.com

Hank Greenwood, ADBA Rep./Advisor
 Salt Lake City, UT 84041
 801-554-1818
 adba@adba.cc



HSUS

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since the value of the PSAs is included in program expenses on its tax forms. HSUS's reported value of these donated PSAs, according to its tax forms, has increased from approximately \$4.3 million in 2009, to \$15.7 million in 2010, to \$17.7 million in 2011. There is just one problem. Reporting donated PSAs in the financial statements of charity tax filings violates IRS reporting rules.

In fact, CharityWatch writes that HSUS's spending on charitable programs is "much less efficient than what HSUS claims on its website." No kidding. CharityWatch analyzes charity tax returns and tosses aside the accounting tricks to get down to how efficient a charity is. CharityWatch gives HSUS a "C-minus" grade — which, while a slight improvement over the "D" that HSUS has earned over the past two years, would still get a kid grounded by his parents.

And as for that whole "violates IRS reporting rules" thing, we figured the IRS might want to know about it. So we told them. We sent the IRS a letter laying out the evidence according to the IRS's own instructions for completing a tax return. The evidence is pretty clear-cut to us; the IRS says that "Contributions do not include... Donations of services (such as the value of donated advertising space or broadcast air time)."

The only person it doesn't seem clear to is Ken Berger, the head of Charity Navigator, a nonprofit rating service, who tells Bloomberg that HSUS's violation is a small matter, "if it

is an error." If? It's really embarrassing for the head of a charity evaluator to not even know the rules about filling out tax returns, which his own organization relies on for evaluations. But such incompetence is par for the course at Charity Navigator. Charity Navigator also overlooks an accounting trick — a legal one, but misleading — that allows HSUS to count fundraising costs as "program expenses," which gives HSUS a higher score at Charity Navigator by making it seem more financially efficient. Tens of millions of dollars are shuffled around in this way for HSUS, and Charity Navigator looks the other way and gives HSUS a "four-star" score.

That's not such a small matter now, is it? And since Charity Navigator does dock the ASPCA and other charities for doing the same thing, the fact that doesn't it do likewise for HSUS makes us wonder if there's some funny business going on.

According to the IRS, if HSUS has filed incorrect tax returns it could be fined up to \$100 per day, up to \$50,000, per return — or close to \$200,000 for these four years of filings. We'll let you know if we see HSUS filing amended returns. And we'll be curious to see if HSUS chooses to count donated PSAs as contributions on its 2012 return. We will know very soon.

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P.O. Box 34557 | Washington, DC 20043 | Tel: 202-463-7112



ABOUT THE
ENDANGERED
BREEDS
ASSOCIATION

(EBA) is a non-profit organization founded in 1980 for the purpose of preserving the American Pit Bull Terrier. Our goals are public education, media monitoring, legislative lobbying, and legal intervention to protect responsible owners from breed-specific legislation and unfair harassment by public officials or agen-

cies. We oppose animal abuse or any illegal activities with animals. Membership is \$15-single and \$20-family per year or \$300-lifetime with members receiving three newsletters a year. Canadian and overseas members please send US dollars money orders only. All memberships expire Dec. 31 of each year.

EBA MEMBERSHIP APPLICATION

(PLEASE PRINT CLEARLY!)

Name (s) _____ Occupation _____
Address _____ City _____ State _____ Zip _____
Phone _____ E-mail _____
By providing your e-mail address, you agree to receive your newsletter via e-mail.
Membership type: New _____ Renew _____ Single _____ Family _____ Lifetime _____

Information packet included

Please make check or money order payable to the Endangered Breeds Association and mail to:
Joan Morrison, Route 1, Box 71, Gore, OK 74435

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