

Determinations Statistics

Individual determination letters issued by the IRS apply only to the organization named in the letter. In theory, you cannot convince an IRS agent to approve your application by saying that another organization just like yours has already been recognized under 501(c)(3). Nevertheless, I think it is useful to take a look at the kinds of animal welfare organizations the IRS has approved.

Organizations specifically coded "prevention of cruelty to animals" account for less than half of one percent of all the 501(c)(3) organizations in the IRS database. But the IRS database codes many animal welfare organizations as simply "educational" or "scientific," so this figure is no doubt low.

Animal welfare organizations appear to be on the rise. Between two and three percent of the 501(c)(3) applications approved in recent years were working for animal welfare. Most of these organizations (almost 75%) were shelters and rescue organizations. More than half of these (55%) were general shelter/rescues, but cat-specific (20%) and dog breed-specific (17%) rescues were well represented. Horse rescues accounted for about 6% of the rescue organizations, and there were also rescues for birds, rabbits and even skunks.

2% or less of the animal welfare organizations recently recognized by the IRS fell into the following categories: fundraising for shelters and rescue organizations, fisheries enhancement, off-leash dog parks, animal-assisted therapy, service dog organizations, wildlife sanctuaries and conservation organizations, and organizations devoted to educating the public about exotic pets.

Note: These figures are estimates only, based on a sampling of IRS determinations.