

SPRING 2015

What Veterinarians, Registered Veterinary Technicians, and Veterinary Hospital Owners Need to Know for the Upcoming Renewal Period

by Laura C. Downes, Executive Director, State Board of Veterinary Medical Examiners

The office of the State Board of Veterinary Medical Examiners (SBVME) plans to issue re-registration and re-licensing applications to veterinarians, veterinary technicians (RVTs), and veterinary hospital owners by mid-May. If you are a veterinarian or RVT and your residential or practice address has changed during the past year, it is important that you notify the SBVME's office in writing of this change. You may not receive your registration renewal materials in a timely manner if they are sent to an old address. A change of address form is available on the SBVME's webpage, at

http://mda.maryland.gov/vetboard/Documents/vet_address_change.pdf

To ensure that your license or registration does not lapse, mail your application early enough to be received by June 16, 2015. If a completed application and payment are received by this date, your license will not lapse even if you do not have a new registration certificate in hand by July 1, 2015. If an incomplete application is submitted, there will be a delay in processing, and it is possible that your license or registration may not be renewed before July 1. In this case, if you continue to practice without ensuring that you are registered, you may be disciplined by the SBVME for practicing without a current registration.

Questions for SBVME staff over the recording of continuing education (CE) are frequently received during the renewal period. Veterinarians and RVTs shall ensure that any CE used for renewal purposes is completed before the registration application is signed and submitted. Recording CE that you intend to take at a later time is not permissible and a registration certificate will not be issued. Veterinarians and RVTs who renew online are subject to a random CE audit by the SBVME. The SBVME has disciplined licensees who dishonestly reported having completed CE, but were unable to provide proof of same. These are serious infractions that the SBVME does not take lightly.

Some veterinarians are not required to record CE on the 2016 fiscal year application. This includes those who, during the previous 12 months, either registered their license for the first time or had their license reinstated. Those who fall into either of these two categories are exempt from providing proof of having met the CE requirement. If, for example, you were licensed on June 1, 2014, and you renew your license on May 15, 2015, you need not record CE on your application. If, however, you were licensed on June 1, 2014, and you renew your license on June 15, 2015, you will need to record CE on your application.

This year, the SBVME will again send a booklet of current laws and regulations governing the practice of veterinary medicine in the State of Maryland with registration renewal materials. Changes to regulations, including those made as recently as March 2015, will be included in the booklets. The SBVME's laws and regulations may be viewed at any time at the following website: <http://mda.maryland.gov/vetboard/Pages/regulations.aspx>

To reduce application processing times and eliminate receipt of incorrect fee amounts accompanying registration applications, the SBVME plans to require online registration for the 2017 fiscal year (covering the period July 1, 2016 – June 30, 2017). The upcoming registration period, beginning next month, will be the last time paper applications are made available for re-registration purposes. If you have not used the online system to renew your license, you are encouraged to begin doing so this year. The online system allows you to print your responses to questions and print a payment receipt for your records. You also have the option of either printing your own registration certificate or selecting an option for the SBVME to send you a printed certificate.

If anyone has additional questions about licensing or renewal, please call the SBVME at 410.841.5862.

-WHAT'S YOUR OPINION?

"Doctor, Why Is My Dog Turning Yellow?"

by Celeste Clements, DVM, DACVIM

Bandit is a 12 year old, castrated, male Shih Tsu, with a 7-day history of vomiting, anorexia and abdominal pain, assessed as post Thanksgiving pancreatitis. Upon recheck, 3 days after discharge from your hospital, you appreciate a quiet, but happy, dog with jaundice. Not subtle jaundice, either, but at least baby chick yellow. Yikes!

How many of you would panic? After all, what good disease causes jaundice?

I encourage you to take a few deep breaths, then complete your physical, and begin to assemble your differentials, using a localizing scheme. Is this jaundice likely to be pre-hepatic, hepatic, or post-hepatic?

The dog has pink mucous membranes, with yellow staining; a normal TPR; and a thin, pliable abdomen, with no discrete masses. He is not weak. Upon deep palpation of the cranial abdomen he moves away from your hands but does not cry or try to bite. This exam is very different from the week prior when Bandit was depressed and painful, with projectile vomiting upon the most gentle abdominal palpation. The owner is so pleased that he has been eating his low fat diet, with no vomiting, for two days, and that he is getting back to his old yappy self, but she is concerned about the dark urine and yellow skin that she has seen. She asks, "Doctor, why is my dog turning yellow?"

His pink and yellow gums, good strength, and normal heart and respiratory rates make this somewhat less likely to be hemolytic jaundice, but a packed cell volume and total solids (PCV/TS) will offer more objective quick assessment data. For laboratory testing a comprehensive CBC, with review of the blood smear for evidence of regenerative anemia, spherocytes, agglutination, red blood cell fragments or organisms will be important. A comprehensive chemistry, including alkaline phosphatase (ALP), alanine transaminase (ALT),

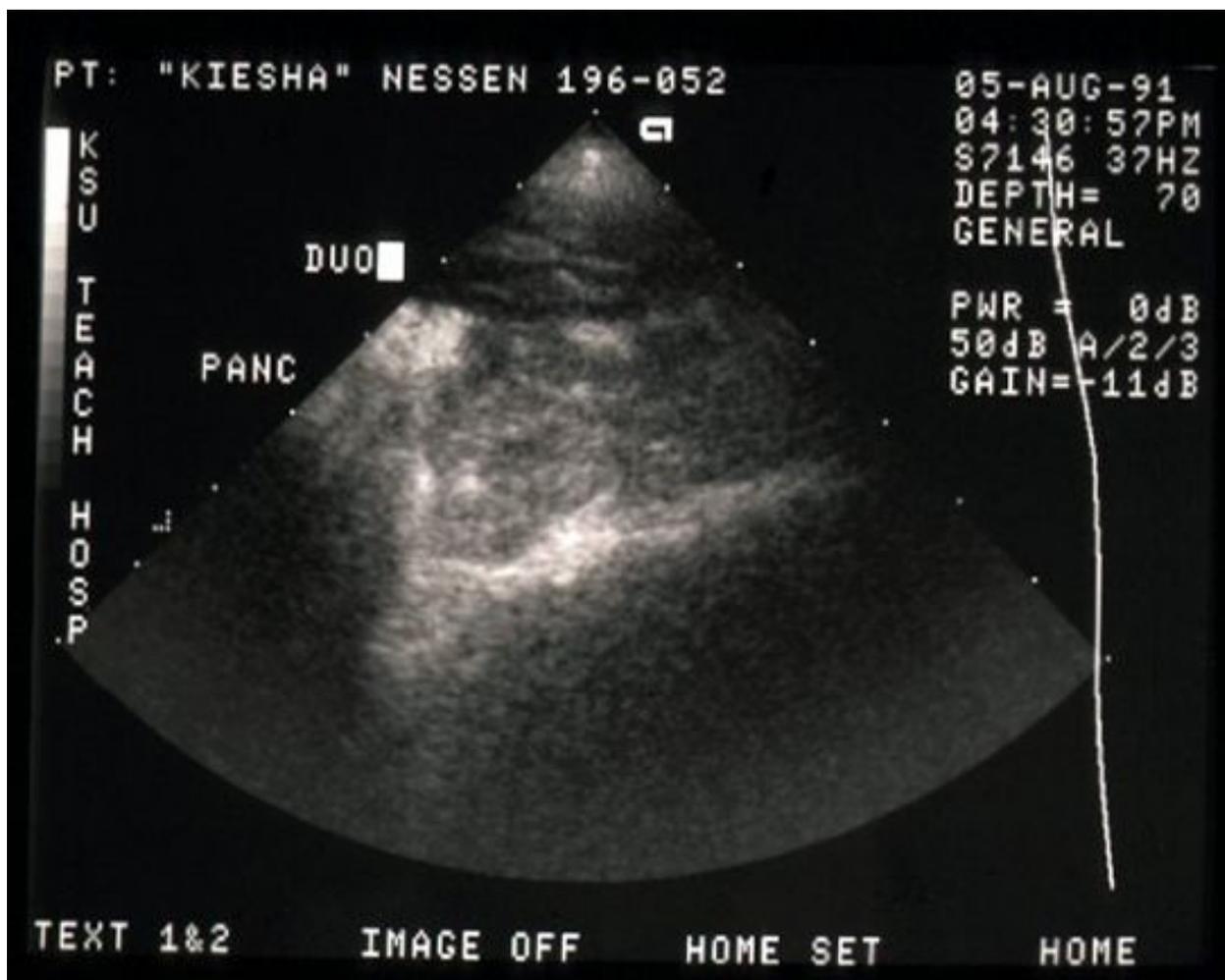
gamma glutamyl transferase (GGT), total and direct bilirubins (TBili, DBili), and specific pancreatic lipase (Spec cPL) may be useful to localize the jaundice to hepatic or post hepatic sources. Evaluation of other organ function, electrolytes, and urinalysis is also advised.

The spun PCV is 45% and the TS is 6.5 g/dL, with no evidence of hemolysis, indicating that hepatic or post-hepatic jaundice is more likely. Discriminating between these two can be challenging, and often requires a combination of laboratory testing and advanced imaging. It is unfortunate that radiography will rarely be sufficient; rather, abdominal sonography performed by an experienced imaging specialist is indicated. Your preference is to have the ultrasound repeated by Dr. Good Eyes who performed the first ultrasound that confirmed acute pancreatitis. An efficient staff member has confirmed that she has a recheck slot available and will be at your office later in the day. This timing is very fortunate since surgery may be indicated for some jaundiced patients, or their management enhanced by results of percutaneous liver biopsy, fluid centesis and microbial culture.

Bandit's owner, Ms. Great Client, is motivated, having the financial resources and time to see this through, so you prepare a rather hefty preliminary estimate that provides for the new labwork, with coagulation study; repeat abdominal ultrasound; IV catheter and fluids; and day stay for the dog, with provisions for a liver biopsy and aftercare, as needed. You have listed these as your differential diagnoses:

hepatocellular disease due to ascending bacterial hepatitis /cholangiohepatitis, with or without cholecystitis; leptospirosis; idiosyncratic drug reaction; neoplasia; or extrahepatic biliary duct obstruction (EHBDO) due to pancreatitis/ peripancreatic inflammation; granuloma; pseudocyst; abscess; regional lymphadenopathy; neoplasia ; or possibly choleliths or inflammatory polyps in the common bile duct that were not previously recognized.

Bandit's sonographic images are compared from his first day of hospitalization, on Day 0,



to now, on Day 7.



The markers indicate the common bile duct with diameter of 6.37 mm.

Image courtesy of Mark E. Hitt, DVM, DACVIM
Atlantic Veterinary Internal Medicine

So.....What's your opinion? Does this dog need surgery?

Dr. Good Eyes tells us that Bandit's liver has too many tubes, likely due to extrahepatic biliary duct obstruction associated with subacute to chronic pancreatitis. The pancreas and attendant inflammation of supporting adjacent fat and connective tissue are preventing normal biliary emptying, resulting in distension of the gall bladder and common bile duct. The normal diameter should be less than 3mm for dogs, and his is 6.37mm (Biller 1997). No free fluid is observed and the gall bladder wall is not edematous or thickened. Her diagnosis is EHBDO. She advises

medical management, if possible, which is good news! Percutaneous biopsy of liver and pancreas, and cholecystocentesis for cytology and culture are discussed, but are not considered a high priority at this time because the dog is doing so well clinically.

EHBDO is an uncommon, but dramatic, complication of canine pancreatitis that is usually self-limiting. The consequences may include abdominal pain, bacterial infection, progressive hepatobiliary injury and possibly permanent ductal dilation, with potential for gall bladder rupture and peritonitis, possibly septic peritonitis and death. A conservative approach is often advocated for management of EHBDO since surgical mortality for biliary diversion may approach 50%; elective surgical interventions may, however, be more successful than emergency procedures (Hunt 2011).

You recommend hospitalization for continued careful observation; initiation of some additional treatments with antimicrobials, such as enrofloxacin, amoxicillin, and metronidazole for four quadrant coverage; and to continue with gastric protectants, as previously prescribed, pending review of the lab work.

The CBC is normal, as is the urinalysis, aside from the finding of a large amount of bilirubin and bilirubin crystals. The urine specific gravity is 1.030. The Spec cPL, previously measured at >1000 ug/L, on the first day of hospitalization is now reduced to normal at <30 ug/L, but the ALT is 560 u/L, the ALP is 4058 u/L and Tbili is 12.6 mg/dl. These are hair-raising numbers, to be sure!

Over the coming days you and Dr. Good Eyes and Ms. Great Client will have many more conversations about Bandit's lab work and rising liver enzymes and bilirubin and the appearance of the gall bladder and biliary system on serial ultrasounds. In fact, by Day 17 the bilirubin will reach a maximum of 15.1 mg/dl. Bandit seems a bit more uncomfortable on this date and is not eating quite as well, but he has no fever, vomiting or abdominal distension. Percutaneous ultrasound-guided cholecystocentesis (PUCC) is elected to decompress the gall bladder and secure samples for cytology and culture and sensitivity.

Dr. Good Eyes recommends IV propofol anesthesia, with surgical prep of the ventral abdomen caudal to the xiphoid. She uses a 22 gauge, 1.5 inch needle attached to two 12-ml syringes with a three-way stopcock (Herman, 2005). The gall bladder is accessed via a transhepatic approach with ultrasound guidance. Twenty-four ml of bile is removed as the gall bladder becomes visibly smaller. There is no apparent bile leakage or procedural bradycardia, and Bandit recovers uneventfully. He is noticeably improved the next day, and the procedure is declared a success.

Another minimally invasive technique, ERCP, endoscopic retrograde cholangiopancreatography, is an interventional endoscopic technique used for the diagnosis, and potential treatment, of biliary tract disease. Using an endoscope a stent is passed into the biliary tract, eliminating the need for excessive surgical manipulation. This can be left in place

until the obstructive lesion resolves (i.e. pancreatitis), or a permanent metallic stent can be used in the case of neoplasia or stricture. This bypasses the need for re-routing biliary surgery for biliary obstruction. To date biliary stents have been successfully placed in a small handful of normal purpose-bred dogs and clinical dogs and cats with EHBDO, and a larger clinical investigation is underway at the Animal Medical Center in New York.

<http://www.amcny.org/node/341>. Surgically placed choledochal stents may also be considered.

Bandit's clinical course was a long one, with remission of the jaundice after 27 days of home nursing care and one session of PUCC. His bile cytology showed no evidence of inflammation or bacterial infection, and results of the aerobic and anaerobic microbial culture were negative, as expected. His owner was committed to his minimally invasive care, and patience won the day. His case illustrates that post pancreatitis EHBDO can be successfully treated medically. Surgery for biliary diversion is not routinely indicated for treatment of EHBDO associated with pancreatitis (Willard, 2011). And while the prognosis for this condition is uncertain, in small case series the majority of patients have had favorable outcomes (Herman, 2005). Owners should be prepared for a patient who needs consistent monitoring by physical examination, laboratory testing, and recheck sonography, and who might need surgical intervention if the gall bladder ruptures or the patient's clinical course declines.

Selected biochemical values and results of the Spec cPL for Bandit are tabulated below to review the clinical course.

	Day 0	Day 7	Day 17	Day 27	Day 35	Day 50
ALP 10-150u/L	88	4058	6554	2509	1180	352
ALT 5-107u/L	22	560	1203	524	254	93
GGT 0-14u/L	3	130	271	156	47	22
TBili 0-0.4mg/dl	0.2	12.6	15.1	1.6	1.1	0.3
DBili 0-0.2mg/dl	0.2	12.6	14.5	1.5	1.1	
Spec cPL <200ug/L	>1000	<30	<30			

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1. Biller, D. (1997). Hepatic Ultrasound. In Diagnostic Ultrasonography. Paper presented at Diagnostic Ultrasonography Short Course, Virginia-Maryland Regional College of Veterinary Medicine, Blacksburg, Virginia, 16-17 May, (pp. 15-18).

2. Surgery for Biliary Tract Disease

World Small Animal Veterinary Association World Congress Proceedings, 2011

Geraldine B. Hunt, BVSc, MVetClinStud, PhD, FACVSc

Department of Veterinary Surgical and Radiological Sciences, University of California - Davis, Davis, CA, USA

3. [Therapeutic percutaneous ultrasound-guided cholecystocentesis in three dogs with extrahepatic biliary obstruction and pancreatitis](#)

J Am Vet Med Assoc 227[11] December 2005: 1782-6, 1753, Beth A Herman; Robert S Brawer; Robert J Murtaugh; Susan G Hackner.

4. Biliary Tract Abnormalities of Dogs and Cats

World Small Animal Veterinary Association World Congress Proceedings, 2011

Michael Willard, DVM, DACVIM

Texas A&M University, College Station, TX, USA

5. [Therapeutic percutaneous ultrasound-guided cholecystocentesis in three dogs with extrahepatic biliary obstruction and pancreatitis](#)

J Am Vet Med Assoc 227[11] December 2005: 1782-6, 1753, Beth A Herman; Robert S Brawer; Robert J Murtaugh; Susan G Hackner

-AVMA - VLC Emerging Leader 2015:

Dr. Jennifer Krueger, UMD '04, VMRCVM '08

Every January the AVMA hosts its Veterinary Leadership Conference. Almost, if not all, State VMAs send their delegates, officers and emerging leaders to this valuable program. This year, the Maryland VMA was fortunate enough to have Dr. Jenny Krueger as its Emerging Leader representative.

Dr. Krueger, an Olney native, obtained her Bachelors in Animal Science from the University of Maryland, College Park prior to beginning her veterinary career. She graduated from the Virginia Maryland Regional College of Veterinary Medicine in 2008. She practiced general medicine in the Gaithersburg and Westminster areas

for the last six years and enthusiastically has now joined the Olney Sandy Spring team. She looks forward to sharing her passion and offering her expertise in surgical dentistry, soft tissue and orthopedic surgery, ultrasound imaging, and internal medicine.

Her background includes extensive experience repairing cruciate ligament (ACL) tears and luxating patellas as well as many specialty soft tissue surgical procedures. She has worked extensively with many rescue organizations including MCHS, FMCA, MAGDR and the D.C. Metro Transit Police dogs to provide affordable specialty surgeries as well as preventive care over the last several years. She received the Veterinarian of the Year Award from the Montgomery County Humane Society in 2010 for her efforts. She is a member of the American Veterinary Medical Association, the Greater Baltimore Veterinary Medical Association, and the newest Future Leader for the Maryland Veterinary Medical Association. She looks forward to eventually pursuing a residency program through the American Board of Veterinary Practitioners to become a specialist in canine and feline medicine and surgery.

Dr. Krueger resides in Olney, sharing her home with a vast menagerie that includes her husband, Josh, a teacher at Sherwood High School, her spritely two year old daughter Arabella, and her two dogs – Jaden, a great dane, and Apollo, a chihuahua- as well as her three cats- Ayla, Iza, and Durc. In her off time, she enjoys spending time with her human and animal family, reading, gardening, skiing, mountain and road biking, and any activity that gets her outdoors. Recently, we had the opportunity to ask Jenny about her experience at the VLC. Below our Q&A:

What were your expectations of the VLC/Emerging Leader program?

Honestly, I did not know exactly what to expect. Dr. Andrew O'Carroll had painted an intriguing picture after his experience the year before that sparked my interest. I knew it was in the cold, windy city of Chicago (I'm always thrilled at any chance to travel and this had been a favorite city of mine with fond memories from my previous visit almost 10 years ago), that it would be an amazing opportunity to network and explore the as yet very unfamiliar terrain of organized veterinary medicine. I was fairly clueless as to what the actual program for the Emerging Leaders entailed other than what I could suppose from the outlined schedule on the conference website. I was very excited though to learn, to improve myself, take another step/broaden my horizons in this field.

What did you learn?

- The structure and dynamics of the AVMA (refresher- I had been introduced in vet school but not really paid much attention before now).
 - The importance (and that the body even existed) of a Political Action Committee and Board to advancing our veterinary agenda in the legislative arena (I was entirely ignorant of this before the conference), not surprising per say, but major eye opener the level of funds required to advance our issues, let alone get face time with our representatives to do so.
 - Strategies for conflict resolution in both the professional work place but that are applicable in nearly every facet of life (with friends, partners, etc).
1. Often stems from unmet needs leading to poor performance- learning to recognize other people's needs
 2. Learning to take responsibility for your feelings and not blaming them on others

3. Making very specific requests of other/staff members when you or someone else needs something
4. People often have very similar needs but think/react differently
 - Explored the impact of Myers Briggs Type Indicator (MBTI) on workplace interactions- how one can use it as a leader to communicate more effectively, to anticipate the needs of others/staff members, to increase or enhance efficiency by understanding others thoughts and feelings
 - Leaders exert positive influence on those around them- strategies for how to be a good influencer

What are you able to apply to your practice, if anything?

- All the strategies for conflict resolution- and especially how to attempt to prevent conflict in the first place
- Making my hospital aware of the happenings and issues facing the AVMA and MVMA and being a facilitator in this role between my practice and these bodies
- Trying to understand my colleagues/staff members/clients through the lens of MBTI, exerting positive influence, and enhancing communication

Was it worth the investment of time and travel?

Extremely worth the investment of time and travel. Not information/training readily taught in veterinary school or post-grad CE so extremely valuable. Need to keep current on not only medical/surgical material but continue to grow/improve as a leader in our roles as veterinarians whether as an associate or owner of a practice. Again, most all material can be applied across daily life as well as work life, so valuable in improving communication and relationships across the board.

Also became acquainted with/befriended many people that could offer personal wisdom/experience/knowledge that was invaluable.

Obtained connections that may open other doors or offer sources for professional/practice needs in the future.

Fantastic group of people (MVMA members, our caucus chapter, and many others) with whom to interact.

What would you like others to know?

If they're looking for a unique experience to improve/ their professional and personal life, improve their role and practice of veterinary medicine (especially their leadership skills), enhance their communication and influencing abilities as well as network to open doors for future opportunities, the Emerging Leader program is the way to take it to the next level!

Will you participate in MARLYAND VMA or AVMA leadership in the future?

Would love to! MVMA would be the starting point. Open to any and all possibilities from there.

Thank you Dr. Krueger for your candid responses and for sharing your experience with us. The MVMA is grateful for your participation at the VLC and we certainly look forward to the talent you will bring to the leadership of the Maryland VMA!

-23rd Annual Maryland Veterinary Foundation Golf Classic Set for May 20

by Zaun Kligge, DVM

Chairman, MVF Golf Classic Committee



As a fellow Maryland veterinarian, I want to bring your attention to OUR Maryland Veterinary Foundation and its 23rd Annual Golf Classic. The Foundation is the non-profit partner of the MVMA and has the mission of ensuring the future of veterinary medicine in our state. The Foundation awards ten yearly \$1000-\$1500 scholarships and provides emergency short-term loans for Maryland veterinary students in need. Here is your chance to help in a very important way.

Our primary fundraising campaign has revolved around its annual golf tournament for the past 22 years and we are now in the planning stages for our 23rd Annual Golf Classic. For many years, the tournament was held in conjunction with the MVMA Summer Conference in Ocean City. In recent years, we've held the tournament as a separate event on wonderful courses around the state.

If you've ever wanted to play Amen Corner at Augusta National or have a try at the Island Green at TPC Sawgrass, now's your chance! This year the MVF Golf Classic is being held at Renditions Golf Course in Davidsonville, Maryland, where you can play replicas of these holes as well as others from famous Grand Slam courses in the US and UK. The tournament will be held on Wednesday, May 20. Registration begins at 6:30 am and the shotgun start is at 8:00 am. Breakfast items, beer and soft drinks, a southern hospitality banquet dinner, and door prizes are included for all. You can also bid on many fantastic silent auction items to help support the cause.

I urge you to help in our endeavor to make this year's fundraising efforts more successful than ever. There are many ways for each of our MVMA members to help. If you are a golfer, sign up to play. Save the date and register at www.mdvf.org now. If you are not a golfer, there are many

other ways to help! Urge your golfing friends, family, and clients to sign up now. It is a lot of fun with food, drinks, and prizes for everyone.

We also welcome goods and services to use in our silent auction or as giveaways. That extra appliance that you were given for your wedding, those tickets you do not plan on using, or that time share week you won't be taking advantage of this year would all be welcomed donations and would also be tax-deductible as allowed by law. We also need volunteers on the course on May 20 to help with some of the contest holes, so you can contact us if you wish to participate.

Visit www.mdvf.org to learn more about the Foundation and the scholarships we provide.

If you have any donations, silent auction items, or you wish to volunteer, please contact Zaun Kligge, DVM at kligge.savh@gmail.com or 410-212-7660.

-Midwest Canine Influenza Outbreak Caused by New Strain of Virus

The canine influenza outbreak afflicting more than 1,000 dogs in Chicago and other parts of the Midwest is caused by a different strain of the virus than was earlier assumed, according to laboratory scientists at Cornell University and the University of Wisconsin. Researchers at Cornell say results from additional testing indicate that the outbreak is being caused by a virus closely related to Asian strains of influenza A H3N2 viruses, currently in wide circulation in southern Chinese and South Korean dog populations since being identified in 2006. There is no evidence that it can be transmitted to humans. [MORE](#)



-STUDENT UPDATEDr. Colin McDermott performs an aquatic necropsy as Allie Nagy '18, Caitlin Amiot '17, Ann Bolek '17, Melissa Brusie '17, and Chelsea Kahn-Deere '17 look on. Members of the Maryland Veterinary Medical Association Student Chapter visited the National Aquarium in Baltimore in January. During the trip, the 15 veterinary students learned how the aquarium cares for more than 17,000 fish, birds, amphibians, reptiles, and marine mammals with five full-time veterinarians. The trip gave students a first-hand look into the daily life of an aquarium veterinarian, a behind-the-scenes tour of live collections and on-site veterinary facilities, and insight into exotic/aquatic veterinary medicine.

-AVMA Legislative Fly-In
by Laura Turner, VMCVM Class of 2017



Laura Turner, (far right), and two other Maryland residents who attend Ross University and the University of Pennsylvania with Sen. Ben Cardin.

I recently participated in the AVMA Legislative Fly-In. It is a two-day workshop to introduce and initiate veterinary student participation in the legislative process and to educate students and Members of Congress on public policy issues facing the veterinary profession.

The first day I (re)learned the legislative process and was taught at length about two current legislative pieces dealing with the veterinary profession: the Veterinary Medicine Loan Repayment Program Enhancement Act (VMLRP) and the Higher Education Act & its impacts on veterinary medical students. The second day was spent on Capitol Hill, lobbying for co-sponsorship or support of the above bills. I visited the office's of two State Senators: Sen. Barbara Mikulski and Sen. Ben Cardin, as well as two Representatives of the House: Rep. John Delaney and Rep. Christopher Van Hollen.

The VMLRP repays up to \$75,000 in qualified educational loans for veterinarians who sign contracts with the USDA to practice food animal or public health medicine in designated veterinary shortage areas. Right now, there is an unmet need for a veterinarian to focus primarily on poultry in addition to beef and dairy cattle, swine and small ruminants in Allegany and Garrett counties according to the AVMA Governmental Relations Division. However, there is a 39% withholding tax on the VMLRP Awards, a tax that the National Health Service Corps' Loan Repayment Program (the version for Medical Doctors, nurses, dentists, etc.) is not subjected to. We lobbied to try to get co-sponsorship for this bill so that more veterinarians can be placed in underserved areas in Maryland.

As for the Federal Student Aid Policy & its impacts on veterinary medical students, there is an increasing student loan debt that is negatively impacting veterinary students and veterinarians. Congress has an opportunity to alleviate some of the burden on the veterinary profession through reauthorization of the Higher Education Act.

To get more involved in the legislative process, students and veterinarians are encouraged to join the AVMA-CAN (Congressional Advocacy Network). New members are needed to help influence legislation that affects our jobs, pocketbooks, and future.

-10 Common Mistakes Veterinarians Make on Their Tax Return

by Michael Weber, CPA

For most taxpayers, filing their tax return creates significant confusion and raises a lot of questions. Veterinarians are no different. As a CPA with years of experience, I've come across many instances where veterinarians have consistently made the same mistake without ever realizing it.

In an effort to help educate veterinarians and limit the amount of mistakes in the future, I've created a list of some of the most common mistakes made on their tax return.

1. Standard mileage vs. actual expenses for vehicles. Whether you're driving to and from private appointments or traveling out of town to attend a conference, the entire cost of operating your car can be deducted for tax purposes if it's solely used for business. However, some veterinarians make the mistake of trying to deduct the entire cost when the car is used for a combination of business and personal matters. Keeping a mileage log is the key to retaining these deductions if the IRS ever comes calling. Simply keep a log of your business mileage throughout the year and the expenses to operate your vehicle and your tax preparer can determine whether to use the mileage rate allowed by the IRS (Currently 56 cents per mile in 2014 and 57.5 cents in 2015) or a business portion of your actual operating expenses.
2. Failing to report non-deductible IRA contributions. Your contribution to your IRA may or may not be deductible. In any event, the contribution needs to be reported. The rules for deducting an IRA contribution are complex. But if you determine that you are making a non-deductible contribution, it should be reported on Form 8606. This tracks the total non-deductible contributions over time so they are not taxed again when the money is withdrawn.
3. Properly reporting investment income. If you have money invested, you will receive a Form 1099 that tells you and the IRS the income that should appear on your return. If it does not appear in the proper place, you can expect a notice of the discrepancy, often asking for more information or simply to send in more income tax. It is important that all investment income be reported to avoid a computer matching error and the inevitable notice that will be received.
4. Divorced, yet both partners claim dependents. Interestingly enough, this happens more frequently than you may think. The general rule is that the dependency exemption goes to the parent who has primary custody for the child based on the number of nights the child resided with that parent. However, there are tie breaking rules and exceptions.

These exceptions should generally be worked out in the separation agreement so there is no confusion. Make no mistake, the IRS allows only one taxpayer out of the divorced couple to claim a child as a dependent.

5. Incorrect Federal ID number used on 1099 MISC. In certain circumstances, the client you did work for will issue a 1099 MISC if you provided a service. Although it appears to be common sense, make sure they are aware to use the Federal Identification Number of your business and not your social security number. If the Federal Identification Number wasn't used, you'll be hearing from the IRS, which will claim you didn't report income on your personal return.
6. Not reporting 1099s for subcontractors that you hire. This is a "hot-button" issue for the IRS. First, you have to make sure that the subcontractor is not really an employee. This is not up to you as the employer. There is a 20 point test that the IRS uses to categorize workers as employees or subcontractors. If they are employees, you have to withhold payroll taxes and possibly provide benefits. Assuming the workers are really subcontractors, you need to issue a 1099 to them at year end if they are not incorporated and provide a service to you or your organization. Most likely your accounting software will help keep track of your expenses, but you need to get the subcontractor's Federal Identification Number before you issue a check. That way, you will be prepared to provide a 1099 at year end. The IRS could penalize you if this is not done by January 31 of the following year.
7. Rental property issues. The rules for deducting a rental loss from property can be some of the most confusing to individual taxpayers. Some losses are not allowed unless you "actively" manage the property. Some are not allowed if you rent to yourself, and some will not be allowed if your income is too high. Suffice it to say that this is not an area you should try to navigate alone unless you are comfortable with the subject. Discuss this with your tax preparer.
8. Claiming non-cash contributions. These deductions are often overlooked and the most common that are left on the table. Almost everyone I talk to gives some sort of clothing or household items to a charity during the year. When I ask about the deduction, the most likely response is "I don't have a receipt". Well, get one! These are perfectly legitimate deductions that you can claim. The only requirements are that the items need to be in "good" condition, given to a charity and that you value them at fair market value. Many charities provide a guideline of what that value would be. You only need to look online for a worksheet.
9. Not allocating investments to their proper category. The cardinal rule of investing is to properly diversify your investments. You should hold many asset classes, including stocks, bonds and cash. However, where you hold those assets can mean a big difference over time. Assets that produce ordinary income like bond funds should be held in tax deferred accounts like IRAs or 401(k)s. Equity investments (like mutual funds, ETFs, etc.) should be allocated to your taxable accounts. While the dividends and capital gains are taxable, they enjoy a lighter tax burden than ordinary income investments. You should look at all your assets when designing your allocation. If you allocate your retirement assets as a discrete allocation and do the same with your regular

investments, chances are that you will not be properly allocated for tax efficiency. As the saying goes, "it's not what you make, it's what you keep."

10. Failing to plan. Finally, it should be clear that you should not wait until after the end of the year to plan for your tax bill. Minimizing taxes is perfectly legal, but requires planning. There is a lot that can be done before the tax year ends. It becomes much more limited after the end of the year. You should discuss your strategy throughout the year with your CPA. Waiting can be a costly mistake!

CPAs are trained to help with your planning and to catch these mistakes. Properly reporting items on the tax return will avoid conflicts between your return and the information reported to the IRS. This saves time and money in not having to resolve IRS notices regarding tax discrepancies. Properly planning to minimize taxes and avoiding these errors will allow you to focus more energy on managing and operating your veterinary practice and keep more of your hard earned cash.

Michael Weber is a CPA and founding partner of WeberMessick with more than 30 years of accounting and investment advisory experience. He can be reached at MWeber@webermessick.com.

-MVMA Legislative Update

by Dr. James Reed

The Maryland legislature has been busy proposing Bills involving many aspects of animal law. The direct impact on the veterinary profession so far has been less than previous years. What alarms us is the overall number of bills proposed in many areas of animal welfare from both the House and Senate. The House bills (8) outnumber the Senate (3) and represent the largest number to memory. This is a reflection of the increasing interest and impact that animal advocates have had on our legislature.

A synopsis of the bills and our actions follow.

Senate

SB 163: Restriction of neonicotinic insecticides in seeds, plants and or plant material. This bill does specifically exclude veterinarians and does not mention the use on animals. These ingredients, however, are also found in our flea and tick products. No mention that these products would be regulated but the committee will monitor for future concerns.

The committee elected to monitor and offer no comments.

SB470: Prohibit the non-therapeutic use of antibiotics in food animals. This bill would restrict the use of antibiotics for the purpose of growth promotion or use in the absence of clinical disease. It would also require the Department of Health and Mental Hygiene to track patterns of antibiotic resistance and the Department of Environment to monitor air, soil and water in proximity of feeding operations.

The committee follows the current policy of the AVMA.

This policy promotes disease prevention and strict regulatory use.

SB463: Prohibits the non-therapeutic use of medically important antibiotics in food animals in herds less than 200 and flocks less than 60,000. This bill is similar to SB470 in scope with some exemptions.

The committee follows the current AVMA policy.

House

HB 413: Income tax credit given to persons adopting or caring for retired police dogs. This would include veterinary costs.

The committee supports this bill with a letter.

HB645: Prohibit the sale of dogs and cats in a retail pet store or public place.

The committee felt this was an over-reaching bill

The committee did not feel it required our opinion.

HB403: Requiring a health certificate from a veterinarian be issued with the sale of all dogs and cats. This would not apply to non-profits or animal shelters.

The committee felt we should not exclude adopted pets

We could not support in the current form.

HB567: Requiring a research facility to take reasonable steps to provide the adoption of a dog or cat no longer needed for scientific research. Violation would be a misdemeanor and fine.

The committee will watch this bill but offer no comment.

HB443: Prohibit obtaining dogs and cats from a Class B dealer or from random sources for research purposes. This bill would also prohibit the use of devocalized animals. Violation would be a misdemeanor and a fine.

The committee will watch this bill but offer no comment.

HB362: Makes owner or custodian of a seized animal liable for costs relating to care of the animal. Notice must also be provided to owner to make aware of the ability to petition for the animals return within 10 days following seizure.

The committee supports this bill but offers no comment.

HB876: Proposes a uniform standard of operation and care for animal shelters following guidelines established by the Association of Shelter Veterinarians to establish specified holding periods and take certain steps to determine identity of an animal. There would also be a euthanasia policy. Violation of act would be a misdemeanor and fine.

The committee supports this bill with a letter.

HB691: Requires notification to policyholders of homeowners Insurance in a specified manner the optional coverage not included in the standard insurance policy. A small section of this bill requires notification if certain breeds are not covered on the policy.

Due to broad nature of this Bill we will monitor.

There will be no comment offered.

-2015 Mid-Atlantic Bovine Conference a Success

Teamwork Matters! Your executive officers rallied around the Bovine Conference this year with the helping hands of the food animal community. For many years Dr. Cindy Burnsteel from the FDA steered the program committee which included doctors from the FDA, Virginia-Maryland College of Veterinary Medicine, Penn State University and the University of Delaware. Together they have a long history of developing the program, recruiting the speakers and partnering with

the Industry representatives. The 2015 program had a rough start getting off the ground, so in mid-February the MVMA President, Dr. Justin Sobota (Equine) along with MVMA President-Elect, Dr. Bob Silcox (Small animal) and MVMA Program Chair, Dr. Tom Armitage (Small animal) stepped up to the plate to finish the work that was started. With some enthusiastic encouragement from Matt Lager, the veterinarians at Mid-Maryland Dairy and Walt Giebeig of Elanco, the event turned into one of the most well-attended and supported Bovine Conferences in years.

The program covered lectures that delivered information to both dairy and beef cattle veterinarians about the latest and greatest in herd health, management, profitability and the veterinarian's role.

Dairy subjects ranged from The Vet's Role on Raw Milk Farms, Milk Profitability and Heifer and Cow Comfort as well as Investigating Milk Quality Problems.

The Beef Cattle side, presented by Dr. W. Dee Whittier, from VMRCVM, included several topics such as Successful Estrus and AI, Extended Release Dewormers, Bovine Respiratory Disease and Weaning and Marketing Beef Calves to Add Profit.

We would like to thank Elanco, who not only marketed the event to area veterinarians on behalf of the MVMA, but also sponsored "The Vital 90 Days" presentations given by Michael Overton, DVM, MPVM. We'd also like to thank Mid-West Veterinary Supply who sponsored our evening speaker, Conrad Spangler, DVM. Finally, a thank you to Matt Lager, who took it upon himself to rally exhibitors to sign up for a record number of booths this year! We all benefit when our industry partners are with us!

The conference was moved to a new venue this year and was well received by attendees and exhibitors. The Ramada Plaza, at the interchange of Rt 70 and Rt 81 in Hagerstown suited our needs perfectly. We will return to the Ramada again in 2016 on Thursday, March 31 and Friday, April 1.

Teamwork matters as evidenced by the outstanding program and presenters, the support of our sponsors and exhibitors, and most importantly by the attendees who show up year after year. They tell us to "please continue to host the event" because it is important to them. The Bovine Conference was a great success and we thank the team(s) that made it happen!

If you are interested in participating in next year's conference planning, please contact the MVMA office at mvma@keyassnmgt.com.

-Developing Human Potential = Power of Ten



So you decided to attend veterinary college. You graduated, congratulations! Now you're practicing. What's next? What do you want from your hard work and your career? Power of Ten is all about your next move.

The Maryland VMA is preparing an initiative designed to help recent graduates develop foundational skills in leadership, communication and business.

We are seeking two veterinarians (recent graduates) who will be selected to go to Indianapolis to attend the ASVMAE training session hosted by Elanco in April 2016. Over the next 10 months, MVMA will select 10 participants from a pool of applicants to participate in the Power of Ten Leadership Academy. Participants will join a network of peers in a series of learning experiences that commence in September 2016 through March 2017.

Power of Ten will answer questions such as:

- I emerged from veterinary school and I'm in practice. How can I get a better grasp on what makes me tick?
- Now that I have a technical staff, how can I form, manage, and lead an effective team?
- Who am I in the bigger picture, and what can I give to my family, my community and my profession that will be my legacy?

We anticipate that the Power of Ten class will also create a sense of community and participants will likely build lasting bonds with other members of the leadership academy class. There's more to come. Stay tuned...

-Mid-Atlantic States Veterinary Clinic

Sponsored by the Maryland Veterinary Medical Association

8 Hours Continuing Education

[SPEAKERS/SCHEDULE](#) | [REGISTER](#) | [DOWNLOAD THE BROCHURE](#)

May 19, 2016

Howard County Fairgrounds - Main Exhibition Hall

2110 Fairgrounds Rd.

West Friendship, MD 21794

If you are a practitioner of small animal or equine veterinary medicine, this is a premier opportunity for continuing education, business information and networking. There are also educational opportunities for technicians, farriers and students. Here are some of the highlights:

Educational Tracks

- Small Animal (two tracks)
- Technicians
- Equine
- Small Ruminants

Click [here](#) for schedule details

Exhibits

Suppliers of veterinary products and services will be on hand to provide solutions to enhance your practice.

[Click here if you would like to exhibit.](#)

Networking

Join your peers with whom you can swap ideas and experiences.

Directions: Take Interstate 70 to exit 80 (Route 32 South). Then MD 144 west 1/2 mile to Fairgrounds Road.

Registration

Registration fees are as follows:

	On or Before 5/9/16	After 5/9/16
Veterinarian	\$235	\$255
Non-member Veterinarian	\$285	\$300
Technician	\$185	\$205
Student (veterinary student ID required at the door)	\$155	\$155

Click [here](#) to register. You'll be redirected to a page with options to register online or download a PDF registration form to return to MVMA headquarters. If you have questions, contact MVMA headquarters at 410-268-1311.

-130th Annual Summer Conference 2016

Sponsored by the Maryland Veterinary Medical Association

June 26-28, 2016

18 Hours Continuing Education

[SCHEDULE](#) | [REGISTER](#)

[DOWNLOAD THE PRINTED BROCHURE](#)

The Maryland Veterinary Medical Association is headed to the beach for its 2016 Summer Conference.

The Clarion Resort Fontainebleau Hotel will host the region's premier event for education, developing business partnerships and networking. Here are the details:



WHEN

June 26 - 28, 2016

WHERE

NETWORKING

You'll have a chance to meet nearly 150 of your peers, making this the best

Clarion Resort Fontainebleau Hotel
10100 Coastal Highway • Ocean City, MD 21842
directions at www.clarionoc.com

HOTEL RESERVATIONS

Make your reservations now!

MVMA has negotiated special rates starting at \$225 per night for rooms with two double beds. Other room configurations are available at different rates. Call 800-638-2100 for reservations and make sure to tell them you're with MVMA. Rates go up after May 26, 2015.

CE CREDIT

You'll receive 18 hours of CE credit. MVMA has lined up top quality speakers to provide continuing education for small animal and equine practitioners, the public practice sector and technicians.

EXHIBITS

Nearly 25 veterinary product and service providers will display their wares, making this an excellent opportunity to increase your business as well as your education.

networking opportunity for Maryland veterinarians this year.

RELAXATION

The conference is not all business. You'll have ample time for socializing as well.

REGISTRATION FEES

If you are a Maryland Veterinarian and not a member of the MVMA, the non-member rate provides a one-year membership in the association.

The member rate honors all veterinarians who are members of other state VMAs.

Spouses who are veterinarians and want CE credit must register as a veterinarian.

-Make Your Reservations for PRVC 2015

The 2015 Potomac Regional Veterinary Conference will be held November 13-15 at The Greenbrier Resort in White Sulphur Springs, WV. Program details will be coming soon.

[CLICK HERE TO MAKE HOTEL RESERVATIONS](#)

[CLICK HERE FOR SPONSORSHIP OPPORTUNITIES](#)

-MVMA NEWS

"Like Us" on Facebook

Click on the "like" icon below to follow MVMA on Facebook.



Don't Forget to List Your Externship with MVMA

MVMA is compiling a list of externship opportunities to support our relationship and communication with the students at VMRCVM. If you are a member and want to list your externship, [click here](#).

Welcome New Members

MVMA welcomes the following members who have joined since our last newsletter was published.

David C. McKeown, DVM

Matthew U. Paek, VMD

Karena P. Joung, VMD

MVMA Classifieds

MVMA's most recent job listings and listings for practices and equipment for sale. [Click here read them.](#)