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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation)

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, and ending 06-30-2014

B Check if applicable:
☒ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
BOSTON TERRIER CLUB OF AMERICA

D Employer identification number
48-1074720

Number and street (or P O box, if mail is not delivered to street address)Room/suite
1237 MACC LANE

E Telephone number
(402) 315-8344

City or town, state or province, country, and ZIP or foreign postal code
OMAHA, NE 68142

F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify) _____

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: WWW.BOSTONTERRIERCLUBOFAMERICA.ORG

J Tax-exempt status (check only one) ☐ 501(c)(3) ☒ 501(c)(4) ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ☒ \$ 63,582

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	9,895
	2	Program service revenue including government fees and contracts	2	29,352
	3	Membership dues and assessments	3	20,465
	4	Investment income	4	33
	5a	Gross amount from sale of assets other than inventory	5c	
		5a		
	b	Less cost or other basis and sales expenses		
		5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		
	6	Gaming and fundraising events	6d	
Expenses	a	Gross income from gaming (attach Schedule G if greater than \$15,000)		
		6a		
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)		
		6b		
	c	Less direct expenses from gaming and fundraising events		
		6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
	7a	Gross sales of inventory, less returns and allowances	7c	3,110
		7a		
	b	Less cost of goods sold		
Net Assets		7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
		7c		
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	62,855
	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	375
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	7,712
	16	Other expenses (describe in Schedule O)	16	52,766
	17	Total expenses. Add lines 10 through 16	17	60,853
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,002
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	94,140
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	96,142

Part III

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	95,835	22	95,027
23 Land and buildings		23	
24 Other assets (describe in Schedule O)		24	1,500
25 Total assets	95,835	25	96,527
26 Total liabilities (describe in Schedule O)	1,695	26	385
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	94,140	27	96,142

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

☒

What is the organization's primary exempt purpose?

ANNUAL SPECIALTY SHOW WHICH IS OPEN TO THE PUBLIC, EDUCATION FOR BOSTON TERRIER OWNERS AND BOSTON TERRIER JUDGES, SUPPORT OF BOSTON TERRIER HEALTH AND RESCUE ORGANIZATIONS AS WELL AS OTHER DOG RELATED CHARITIES

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28PUBLIC EDUCATION VIA AN ANNUAL SPECIALTY SHOW AND BOOTHS AT ALL-BREED SHOWS, EDUCATION FOR BOSTON TERRIER OWNERS AND BOSTON TERRIER JUDGES, SUPPORT OF BOSTON TERRIER HEALTH AND RESCUE ORGANIZATIONS AS WELL AS OTHER DOG RELATED CHARITIES (Grants \$) If this amount includes foreign grants, check here

☒

28a

58,367

29

(Grants \$) If this amount includes foreign grants, check here

☐

29a

30

(Grants \$) If this amount includes foreign grants, check here

☐

30a

31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here

☐

31a

32 Total program service expenses (add lines 28a through 31a)

☒

32

58,367

Part IV

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV.

☐

(a) Name and title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b	Did the organization file Form 1120-POL for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	No
41	List the states with which a copy of this return is filed		
42a	The organization's books are in care of REBECCA SMITH Telephone no (402) 315-8344 Located at 11908 JACKSON RD OMAHO, NE ZIP + 4 68154		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041? Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	No

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000.

52 Did the organization complete Schedule A? **NOTE:** All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	***** Signature of officer		2014-12-22 Date		
	REBECCA SMITH TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name LINDA C BEENEN	Preparer's signature	Date 2015-01-13	Check ☐ if self-employed	PTIN P00154171
	Firm's name ☒ LINDA C BEENEN CPA PLLC			Firm's EIN ☒ 45-4138492	
	Firm's address ☒ 4095 EMBASSY DR SE STE A GRAND RAPIDS, MI 495462457			Phone no (616) 318-0000	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Additional Data

Software ID:

Software Version:

EIN: 48-1074720

Name: BOSTON TERRIER CLUB OF AMERICA

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
RICHARD LAJOYE PRESIDENT	5 00	0		
SUSAN KROUSE VICE-PRESIDE	5 00	0		
SONYA BAIRD RECORDING SE	10 00	0		
MARGARET NOBLE CORRESPONDIN	10 00	0		
REBECCA SMITH TREASURER	15 00	0		
JAMIE ALLEN DIRECTOR	5 00	0		
CECILIA CROUCHET DIRECTOR	5 00	0		
FRED COMSTOCK DIRECTOR	5 00	0		
KATHRYN GRAVES DIRECTOR	5 00	0		
CHAD HOWARD DIRECTOR	5 00	0		
DEANA JONES DIRECTOR	5 00	0		

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization BOSTON TERRIER CLUB OF AMERICA	Employer identification number 48-1074720
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	
FORM 990-EZ, PART II, LINE 24	DEPOSITS 0 1,500 TOTAL 0 1,500
FORM 990-EZ, PART II, LINE 26	FUTURITY PAYABLE 1,695 385
FORM 990-EZ, PART III	ANNUAL SPECIALTY SHOW WHICH IS OPEN TO THE PUBLIC, EDUCATION FOR BOSTON TERRIER OWNERS AND BOSTON TERRIER JUDGES, SUPPORT OF BOSTON TERRIER HEALTH AND RESCUE ORGANIZATIONS AS WELL AS OTHER DOG RELATED CHARITIES
FORM 990-EZ, PART III, LINE 28	PUBLIC EDUCATION VIA AN ANNUAL SPECIALTY SHOW AND BOOTHS AT ALL-BREED SHOWS, EDUCATION FOR BOSTON TERRIER OWNERS AND BOSTON TERRIER JUDGES, SUPPORT OF BOSTON TERRIER HEALTH AND RESCUE ORGANIZATIONS AS WELL AS OTHER DOG RELATED CHARITIES

TY 2013 Compensation Explanation**Name:** BOSTON TERRIER CLUB OF AMERICA**EIN:** 48-1074720

Person Name	Explanation
RICHARD LAJOYE	
SUSAN KROUSE	
SONYA BAIRD	
MARGARET NOBLE	
REBECCA SMITH	
JAMIE ALLEN	
CECILIA CROUCHET	
FRED COMSTOCK	
KATHRYN GRAVES	
CHAD HOWARD	
DEANA JONES	