



# TERV TRAILS

A Publication of the Lone Star Belgian Tervuren Club  
September-October 2023

**SPECIAL  
EDITION!**

***IMPORTANT NEWS  
REGARDING  
ABTC and LSBTC  
(see pages 4 through 7)***

**Officers & Board  
2022-2023**

**(2023-2024 Officers and Board to be Installed at October Meeting)**

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***Website LSBTC.NET***  
***Webmaster: Sarah Helber***

***Visit LONE STAR BELGIAN TERVUREN CLUB on FACEBOOK!***

**Membership Information**

Individual Membership ..... \$10.00  
Family Membership..... \$15.00

NEXT NEWSLETTER DEADLINE: Nov. 15, 2023  
***Articles, Pictures, Brags HIGHLY ENCOURAGED!***

***The next meeting  
of the LSBTC  
will be Saturday, October 28, 2023  
at the Travis County Kennel Club  
show, in Belton, Texas***

***The meeting will be after  
conformation judging***



## PRESIDENT'S MESSAGE

*by Jeff Curran*

**President, Lone Star Belgian Tervuren Club**

Hello Terv lovers.

Hard to believe that it is already October. I know that it is since we just put up all of our Halloween decorations. The dogs and I are certain that the talking witch who hangs on the back of the guest bathroom door is possessed. We are all very cautious when entering that room or even walking by it to get into the dog room.

It won't be long before all of those decorations are taken down and our Christmas decorations (70+ boxes at last count) & 5 Christmas trees go up. Always a fun time getting the house in that festive holiday mood.

By the time you read this, Cynthia and I will have returned from our trip to Greece. I'm sure I would have bored many of you with all of the pictures from that trip. My apologies for that. I'm guessing that 2 weeks away from work will solidify in my mind that retirement looks very appealing.

Here's wishing everyone a Happy Halloween, a Happy Thanksgiving, and a very Merry Christmas. Hope you all get to spend some quality time with family and friends (4-legged and human). All the best and hope to see you all soon.

Jeff

### EDITOR'S NOTE

Anybody up for holiday pictures? Do you have pictures of your Tervs, family, other canine or feline individuals in your household, (or mice, ducks, lizards . . . ) celebrating one of the upcoming holidays?

The next issue should come out after November 15, so how about Thanksgiving to New Year's! A holiday letter to know what you've been up to lately would also be welcome!

Or, after this long hot summer, SNOW pictures would be enticing, too!

Susan Hervey, Editor Texas Terv Trails, [sehtrails@gmail.com](mailto:sehtrails@gmail.com)

*(clip art by jeanne flora 2001)*



## ABTC to Change Standards for Area Clubs *by Sarah Helber*

ABTC has sent the Area Clubs a letter stating that ABTC is changing their standards for Area Clubs. The full letter is included below, with the section that is most important to our club highlighted.

In essence, ABTC will have only two types of area clubs – *Licensed Clubs* and *Chapter Clubs*. *Licensed Clubs* will be those licensed by the American Kennel Club to hold certain types of events. ABTC will require additional reporting, but the nature of the club will not change from its current form.

*Chapter Clubs* will be required to be separate business entities from ABTC, with additional reporting requirements to ABTC, and also must have all of their officers and directors be regular members of ABTC. *Chapter Clubs* will continue to be able to host AKC events under ABTC's name, and use ABTC's insurance, as they do now.

Most importantly the financial information of existing area clubs that are not separate business entities (which includes LSBTC) must be reported as part of ABTC's financial information. To help achieve this, ABTC is willing to establish a dedicated ABTC bank account for each club that needs one. The club will transfer its treasury to that account, will be able to name the authorized signers on the account, will have online access to that account, and will be able to continue operating autonomously using that account. The ABTC Treasurer will be responsible for all financial reporting to outside organizations (i.e., taxing authorities).

Lone Star Belgian Tervuren Club has been operating as an Area Club, a part of the American Belgian Tervuren Club, for many years. Although not as active as we once were, we have been classified as a Chapter Club (which allowed us to hold the Regional Specialties that we hosted in the past).

In order to meet these new *Chapter Club* requirements, we would need to re-organize the club as a separate business entity (presumably as a Texas not-for-profit corporation registered with the IRS as a 501(c)7 social organization), and we would need to have all officer and director positions be filled by ABTC regular members.

Unfortunately, the financial aspect of this change must be completed by **January 5, 2024** so that the financial transactions can be accurately reported for the entire year 2024. After the financial change has been made, ABTC is willing to help us if we choose to take the further step of reorganizing as a separate business entity.

My thanks to Susan Hervey for publishing this edition of *Texas Terv Trails* a little early so that we could get this information to the membership before the next meeting on Saturday, October 28. There are still some open questions, but I certainly hope we have answers for them all by that time! Feel free to contact me at [shelber@att.net](mailto:shelber@att.net) if you do have questions. I may not have the answers, but I'm working on it!



# AMERICAN BELGIAN TERVUREN CLUB, INC.

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## 2023/2024 BOARD OF DIRECTORS

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## MEMORANDUM

**TO:** ABTC Area Clubs  
**FROM:** Amy Kutcher  
Vice-President  
**DATE:** September 19, 2023  
**RE:** Standards for ABTC Licensed and Chapter Clubs

As promised, this document contains the instructions ABTC area clubs will need in order to make any necessary adjustments to their business structure. These changes are, in part, the result of a recent financial review wherein ABTC is required to adhere to certain IRS and state-specific rules governing social 501(c)7 organizations. It is the ABTC Board's intent that this document encompasses all possible scenarios, yet, if your specific situation is not addressed, please contact me right away.

### **STEP 1: Business Structure of Clubs:**

As a result of a Board vote, there are two types of area clubs: Licensed and Chapter. The business structure for each is as follows.

#### **Licensed Club Requirements:**

Formerly referred to as "independent" these clubs:

- a. Have a constitution, bylaws, and are organized as a Domestic Nonprofit Corporation; and,
- b. Have an Employer Identification Number (EIN) issued by the IRS; and,
- c. File annual tax returns with the IRS; and,
- d. Are registered as an entity with the state in which it conducts events; and,
- e. File annual tax returns with the state in which the organization is registered; and,
- f. Are licensed by AKC to hold AKC events and do not need ABTC's number or approval, and,
- g. Have their own insurance policy and do not require the use of ABTC's AKC license.

Memorandum to ABTC Area Clubs  
September 19, 2023

### Chapter Club Requirements

Formerly referred to as “regional” and “local,” these clubs may or may not:

- a. Have a constitution, bylaws, and be organized as a Domestic Nonprofit Corporation, and;
- b. Have an Employer Identification Number (EIN) issued by the IRS; and,
- c. File annual tax returns with the IRS; and,
- d. Are registered as an entity with the state in which it conducts events; and,
- e. File annual tax returns with the state in which the organization is registered; and,
- f. Have only ABTC Regular members filling all Board Officer and Director positions.

### STEP 2: Which of the Below Best Describes Your Club?

- 1) If your club is currently recognized by ABTC as **“Licensed”** and it meets the “Licensed Club Requirements” items “a” through “g” as described, you do not need to make any changes to your club’s business structure.

**\*\*Action Items:**

Please submit to ABTC VP no later than January 5, 2024.

1. A copy of your club’s Constitution and By-laws
2. A Letter of Good Standing from the IRS
3. A Letter of Good Standing via the Secretary of State website of the state in which your club is registered to do business.

Please Note: Beginning in 2024, Letters of Good Standing (federal and state) will be required annually from all Licensed Clubs and are to be received by ABTC VP no later than October 31. Clubs will receive a courtesy reminder via email.

- 2) If your club is currently recognized by ABTC as a **“Licensed”** club and your club is currently missing one of the “Licensed Club Requirements” outlined in “a” through “g” as described, and your club wishes to remain an ABTC Licensed Club, you need to make changes to your club’s business structure. These changes should be completed by January 5, 2024. For assistance, please contact the ABTC VP right away so we can work to meet the deadline.
- 3) If your club is currently recognized by ABTC as a **“Chapter Club”** and your club meets the “Chapter Club Requirements,” items “a” through “f,” you do not need to make any changes to your club’s business structure.

**\*\*Action Items:**

Please submit to ABTC VP no later than January 5, 2024:

1. A copy of your Club’s Constitution, By-laws;
2. A list of current Officers and Directors, all of whom must be regular members of ABTC;
3. A Letter of Good Standing from the IRS;
4. A Letter of Good Standing via the Secretary of State website of the state in which your club is registered to do business.

Please Note: Beginning in 2024, Letters of Good Standing (federal and state) will be required annually from all Chapter Clubs and are to be received by ABTC VP no later than October 31. Clubs will receive a courtesy reminder via email.

- 4) If your club is currently recognized by ABTC as a **“Chapter Club”** and your club does not meet the requirement of any one item “a” through “f,” your club, unfortunately, is not a separate business entity from ABTC.

As a result, all funds earned, expensed, and retained in any bank held by your group must, by law, be reported on the tax returns filed by ABTC. For the time being, the Chapter Club will have a bank account opened on its behalf by the ABTC Treasurer. This new account will be owned by the ABTC with authorized signers identified by the Chapter Club. All funds attributed to this group, which are held in any bank and under any name are to be transferred into this new account. The Chapter Club will retain the autonomy of these funds and have online access to all types of transactions. All income and expenses for your group’s events will cycle through this bank account and appear on the monthly bank statement. The balance of this account will appear as a separate line item on the ABTC financials. No other facet of your funding will change; you are free to continue making financial decisions independent of ABTC and all financial reporting will be completed by the ABTC Treasurer. The process to correct the financial reporting must be done by January 5, 2024 and you are encouraged to contact the ABTC VP if you need assistance.

Please be aware that this is a temporary stopgap measure to get the funds properly reported to taxing authorities. The funds must be reported and establishing a dedicated account for your group accomplishes that. The next step for your organization is to decide if they wish to fulfill the “Chapter Club Requirements” letters “a” through “f,” as listed above. If so, we will provide the necessary assistance as you work through the process.

The steps outlined in this memo seem to be complicated and certainly not something that we wished to have happened. As the governing body of the American Belgian Tervuren Club, we support and endorse the solidarity of all our area clubs. We believe that the grassroots efforts you put forth are invaluable to our AKC breed by showcasing the Belgian Tervuren. However, our first responsibility is to the federal and state compliance of the ABTC and the protection of our exempt tax status. We will do our level best to help and support you all through these changes.

**FMI – Helpful Resources:**

Link to IRS nonprofit corporation information, including EIN and annual filing:

<https://www.irs.gov/charities-and-nonprofits>

Link to apply for Employer Identification Number (EIN):

<https://www.federal-taxid-number.com/?msclkid=dbc5c7cc2ebb13475fd2a2c880479aea>

Link to information re: Letter of Good Standing

<https://www.forbes.com/advisor/business/certificate-of-good-standing/>