

**Border Terrier Club of America  
Policies and Procedures Manual**

**Incorporation and Federal Tax Status**

The Border Terrier Club of America was incorporated in NJ as a nonprofit organization in April 1995. The current State Agent is Mary Christie (2016 continuing). The Articles of Incorporation are maintained in the Treasurer's files and on-line in the Board records.

The Border Terrier Club of America has a nonprofit IRS Federal Tax Status of 501(c)4 as a Social Welfare Organization. It is non-profit. Tax records and documents are kept by the Treasurer.