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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Open to Public
Inspection

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2008 calendar year, or tax year beginning **6/01/08**, and ending **5/31/09**

Check if applicable
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type.
See Specific Instructions.

C Name of organization
DURHAM KENNEL CLUB, INC
C/O ROGER AKERS

Number and street (or P O box, if mail is not delivered to street address)
9501 ROUGEMONT RD

D Employer identification number
56-6049365

City or town, state or country, and ZIP + 4
BAHAMA NC 27503

E Telephone number

F Group Exemption Number

► Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method Cash Accrual
 Other (specify) ►

I Website: ► **DURHAMKENNELCLUB.COM**

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

J Organization type (check only one) — 501(c)(7) (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ

► \$ **139,995**

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

1	Contributions, gifts, grants, and similar amounts received	1	1,553
2	Program service revenue including government fees and contracts	2	124,423
3	Membership dues and assessments	3	4,772
4	Investment income	4	1,146
5a	Gross amount from sale of assets other than inventory	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) (attach sch.)		
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a	1,388
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	
b	Less: direct expenses other than fundraising expenses		
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	1,388
7a	Gross sales of inventory, less returns and allowances	7a	213
b	Less: cost of goods sold	7b	598
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-385
8	Other revenue (describe ► SEE STATEMENT 2)	8	6,500
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	139,397
10	Grants and similar amounts paid (attach schedule)	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	31,146
14	Occupancy, rent, utilities, and maintenance	14	44,764
15	Printing, publications, postage, and shipping	15	2,720
16	Other expenses (describe ► SEE STATEMENT 3)	16	69,358
17	Total expenses. Add lines 10 through 16	17	147,988
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,591
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	330,834
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	322,243

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	72,331	22 66,962
23 Land and buildings	276,941	23 268,137
24 Other assets (describe ► SEE STATEMENT 4)	3,093	24 458
25 Total assets	352,365	25 335,557
26 Total liabilities (describe ► SEE STATEMENT 5)	21,531	26 13,314
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	330,834	27 322,243

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

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Part V Other Information (Note the statement requirements in the instructions for Part VI.)

- 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity 33
- 34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes 34
- 35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T
- a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? 35a
- b If "Yes," has it filed a tax return on **Form 990-T** for this year? 35b
- 36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N 36
- 37a Enter amount of political expenditures, direct or indirect, as described in the instr 37a
- b Did the organization file **Form 1120-POL** for this year? 37b
- 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 unpaid at the start of the period covered by this return? 38a
- 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 ► 40b
- b Section 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I 40b
- c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c
- d Enter amount of tax on line 40c reimbursed by the organization 40d
- 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

41 List the states with which a copy of this return is filed ► **NONE**42a The books are in care of ► **ROGER AKERS**
9501 ROUGEMONT RD

Telephone no. ►

Located at ► **BAHAMA, NC**ZIP + 4 ► **27503**

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**.

c At any time during the calendar year, did the organization maintain an office outside of the U S ?

If "Yes," enter the name of the foreign country: ► 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 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44 45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45

	Yes	No
33		X
34		X
35a	X	
35b	X	
36	X	
37b	X	
38a	X	
38b		
39a		
39b		
40b		
40c		
40d		
40e		X
42b		X
42c		X
43		
44		X
45		X

Form 990-EZ (2008) DURHAM KENNEL CLUB, INC

56-6049365

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Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46	
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	48	
b	If "Yes," was the related organization(s) a section 527 organization?	49a	
50	Complete this table for the 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"	49b	

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

51 Complete this table for the 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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

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		1-13-10
	Signature of officer 	Date
	Type or print name and title	

Paid Preparer's Use Only	Preparer's signature		Date	Check if self- employed	Preparer's Identifying Number (See instr.)
		1/07/10	<input type="checkbox"/>	P00074373	
	Firm's name (or yours if self-employed), address, and ZIP + 4	HUTCHINGS & HUTCHINGS, CPAS, PA 3620 SHANNON ROAD, SUITE 200 DURHAM, NC 27707			EIN ► 56-1340761 Phone no ► 919-489-3393

May the IRS discuss this return with the preparer shown above? See instructions

Form 990-EZ (2008)

Form **4562**Department of the Treasury
Internal Revenue Service
(99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No 1545-0172

2008Attachment
Sequence No **67**

Name(s) shown on return

DURHAM KENNEL CLUB, INC
C/O ROGER AKERSIdentifying number
56-6049365

Business or activity to which this form relates

INDIRECT DEPRECIATION**Part I Election To Expense Certain Property Under Section 179****Note: If you have any listed property, complete Part V before you complete Part I.**

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7	Listed property Enter the amount from line 29	7		
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		8	
9	Tentative deduction. Enter the smaller of line 5 or line 8		9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562		10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	► 13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	192
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,919

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	3,598
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property			191	7.0	HY	200DB
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs			S/L
h Residential rental property			27 5 yrs	MM		S/L
			27 5 yrs.	MM		S/L
i Nonresidential real property			39 yrs	MM		S/L
				MM		S/L

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr	22	9,736
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

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Form **4562** (2008)**THERE ARE NO AMOUNTS FOR PAGE 2**

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIPS	\$ 4,772
TOTAL	\$ 4,772

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
BUILDING/EQUIP RENTAL	\$ 6,500
TOTAL	\$ 6,500

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
EXPENSES	\$
JUDGES TRAVEL REIMBURSEMENT	21,277
AWARDS/PRIZES	6,816
BANK CHARGES	98
CHARITABLE CONTRIBUTIONS	2,325
CHEER	100
COMMISSIONS & FEES	6,764
DUES & SUBSCRIPTIONS	1,178
FOOD & DRINK	3,022
JUDGES GIFTS	80
MEALS & ENT	4,197
REFUNDS	1,096
RENT/LEASE SHOW GROUNDS	14,969
SECURITY	1,156
SEMINAR REFUND	150
SPEACKERS HONORARIA	300
STEWARDS	1,955
SUPPLIES	3,336
TELEPHONE	1,021
MISC	-482
TOTAL	\$ 69,358

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
NOTE RECEIVABLE	\$ 3,093	\$ 458
TOTAL	\$ 3,093	\$ 458

563000 DURHAM KENNEL CLUB, INC
56-6049365
FYE: 5/31/2009

Federal Statements

1/7/2010 10:05 AM
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Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
NOTE PAYABLE FIRST CITIZENS	\$ 21,531	\$ 13,314
TOTAL	\$ 21,531	\$ 13,314

563000 DURHAM KENNEL CLUB, INC
56-6049365
FYE: 5/31/2009

Federal Statements

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Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Description

PUBLIC EDUCATION FOR THE HUMANE TREATMENT OF ANIMALS AND TO STAGE, PROMOTE AND MANAGE DOG SHOWS AND FIELD EVENTS AND OTHER EVENTS OF A LIKE NATURE.

Form **8868**

(Rev April 2009)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► File a separate application for each return.

COPY

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete

Part I only

►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization DURHAM KENNEL CLUB, INC C/O ROGER AKERS	Employer identification number 56-6049365
	Number, street, and room or suite no. If a P.O. box, see instructions. 9501 ROUGEMONT RD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BAHAMA NC 27503	

Check type of return to be filed (file a separate application for each return):

- | | | |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ►

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension will cover.

►

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 1/15/10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- calendar year or
 - tax year beginning 6/01/08, and ending 5/31/09

- 2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev 4-2009)