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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

2009

Open to Public
Inspection

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

► 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 \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning 06/01/09, and ending 05/31/10

B Check if applicable	C Name of organization DURHAM KENNEL CLUB, INC C/O ROGER AKERS	D Employer identification number 56-6049365
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address) 9501 ROUGEMONT RD	E Room/suite
<input type="checkbox"/> Name change	City or town, state or country, and ZIP + 4 BAHAMAS NC 27503	F Telephone number
<input type="checkbox"/> Initial return		G Group Exemption Number
<input type="checkbox"/> Termination		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
<input type="checkbox"/> Amended return		Other (specify) ►
<input type="checkbox"/> Application pending		

• 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 Tax-exempt status (check only one) — 501(c) (7) (insert no) 4947(a)(1) or 527K 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 Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete returnL Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ **169,670****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	1,668
2 Program service revenue including government fees and contracts	156,061
3 Membership dues and assessments	2,963
4 Investment income	214
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)	5c
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>	6a 823
a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b 492
b Less: direct expenses other than fundraising expenses	6c 331
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a 517
7a Gross sales of inventory, less returns and allowances	7b
b Less: cost of goods sold	7c 517
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8 7,424
8 Other revenue (describe ► SEE STATEMENT 12)	9 169,178
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	
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 34,579
14 Occupancy, rent, utilities, and maintenance	14 41,950
15 Printing, publications, postage, and shipping	15 592
16 Other expenses (describe ► SEE STATEMENT 3)	16 84,248
17 Total expenses. Add lines 10 through 16	17 161,369
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 7,809
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)	19 322,243
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	21 330,052

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

22 Cash, savings, and investments	(A) Beginning of year 66,962	(B) End of year 66,528
23 Land and buildings	235,015	235,015
24 Other assets (describe ► SEE STATEMENT 4)	33,580	28,509
25 Total assets	335,557	330,052
26 Total liabilities (describe ► SEE STATEMENT 5)	13,314	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	322,243	330,052

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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

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? 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 why the organization did not report the income on Form 990-T 35a

a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? 35b

b If "Yes," has it filed a tax return on Form 990-T for this year? 36

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 37a

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 outstanding at the end 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: 39a

a Initiation fees and capital contributions included on line 9 39b

b Gross receipts, included on line 9, for public use of club facilities 40a

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 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40c

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 40d

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40e

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 40f

41 List the states with which a copy of this return is filed. ► NONE42a The organization's 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		
36		X
37b		X
38a		X
38b		
39a		
39b		
40b		
40c		
40d		
40e		X

	Yes	No
42b		X
42c		X

	Yes	No
44		X
45		X

Form 990-EZ (2009) DURHAM KENNEL CLUB, INC

56-6049365

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Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b 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 a section 527 organization?	49a	
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."	49b	

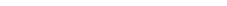
f Total number of other employees paid over \$100,000

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

Sign Here	<p>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, this true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge</p> <p> <u>9-23-10</u></p> <p> <u>Roger Akers</u> <u>Treasurer</u></p> <p> Type or print name and title</p>
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Paid Preparer's Use Only	Preparer's signature 	Date 09/21/10	Check if self- employed <input type="checkbox"/>	Preparer's Identifying Number (See instr) P00074373
	Firm's name (or yours if self-employed), address, and ZIP + 4 	EIN 	Phone no 	

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

Form 990-EZ (2009)

Form 4562

Department of the Treasury
Internal Revenue Service

(99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment 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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2008 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 2010 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 instr.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,447
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,476

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 2009	17	3,062
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 2009 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						
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	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 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 instructions	22	8,256
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.

Form 4562 (2009)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

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

Description	Amount
MEMBERSHIPS	\$ 2,963
TOTAL	\$ <u>2,963</u>

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

Description	Amount
BUILDING/EQUIP RENTAL	\$ 6,805
REIMBURSED EXPENSES	446
MISCELLANEOUS	126
OTHER OPERATING INCOME	37
OTHER INCOME	10
TOTAL	\$ <u>7,424</u>

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

Description	Amount
EXPENSES	\$
ADVERTISING	343
OFFICE GEN/ADMIN	2,720
TRAVEL REIMBURSEMENT	4,500
AMERICAN KENNEL CLUB EVEN	12,674
AWARDS/PRIZES	7,989
BAD CHECKS	123
BANK CHARGES	171
CHARITABLE CONTRIBUTIONS	430
COMMISSIONS & FEES	1,184
DUES & SUBSCRIPTIONS	988
FOOD & DRINK	3,043
JUDGES MEALS	2,999
JUDGES GIFTS	1,218
JUDGES TRAVEL	12,270
MEALS & ENT	1,904
CLINIC EXPENSE	750
OTHER SERVICE COST	192
RALLY EXPENSE	244
REFUNDS	2,852
RENT/LEASE SHOW GROUNDS	5,777
SECURITY	1,576
SEMINAR PRESENTER TRAVEL	1,692
SEMINAR REFUND	100
SHOW HOSPITALITY	1,372
SUPERINTENDANT SERVICES	12,063
STEWARDS	1,870
SUPPLIES	1,248
TELEPHONE	1,161
MISC	749
SETTLEMENT EXP	46
TOTAL	\$ 84,248

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

Description	Beginning of Year	End of Year
NOTE RECEIVABLE	\$ 458	\$
BUILDING & EQUIP	203,728	204,331
LESS ACCUMULATED DEPRECIATION	170,606	176,122
PREPAID EXPENSE		300
	<u>33,580</u>	<u>28,509</u>

Federal Statements**Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities**

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

Federal Statements**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.