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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$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

2011

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning 01-01-2011, and ending 12-31-2011

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization Idaho Capital City Kennel Club Inc	D Employer identification number 82-0325873
Number and street (or P O box, if mail is not delivered to street address) PO Box 7133	E Telephone number (208) 724-3026
City or town, state or country, and ZIP + 4 Boise, ID 83707	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.icckc.orgJ Tax-Exempt status (check only one) — 501(c)(3) 501(c)(4) (insert no) 4947(a)(1) or 527K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 94,137

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	
	2 Program service revenue including government fees and contracts	2	92,682
	3 Membership dues and assessments	3	1,323
	4 Investment income	4	132
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events	6a	
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6b	0
Expenses	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)	6c	0
	c Less direct expenses from gaming and fundraising events	6d	
	d Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	7a	
	7a Gross sales of inventory, less returns and allowances	7b	0
	b Less cost of goods sold	7c	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
	8 Other revenue (describe in Schedule O)	9	94,137
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	10	200
	10 Grants and similar amounts paid (list in Schedule O)	11	
Net Assets	11 Benefits paid to or for members	12	
	12 Salaries, other compensation, and employee benefits	13	881
	13 Professional fees and other payments to independent contractors	14	
	14 Occupancy, rent, utilities, and maintenance	15	179
	15 Printing, publications, postage, and shipping	16	88,814
	16 Other expenses (describe in Schedule O)	17	90,074
	17 Total expenses. Add lines 10 through 16	18	4,063
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	19	101,178
	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)	20	
	20 Other changes in net assets or fund balances (explain in Schedule O)	21	105,241
	21 Net assets or fund balances at end of year. Combine lines 18 through 20		

Part II Balance SheetsCheck if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	96,555	22 102,267
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	4,623	24 2,974
25 Total assets	101,178	25 105,241
26 Total liabilities (describe in Schedule O)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	101,178	27 105,241

Part III Statement of Program Service AccomplishmentsCheck if the organization used Schedule O to respond to any question in this Part III **Expenses**

(Required for section 501 (c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

What is the organization's primary exempt purpose?

Promote and Educate the Public on Purebred Dogs

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

28 Donations - Every year the Idaho Capital City Kennel Club donates money to an assortment of associations and societies that promote dogs and responsible dog ownership(Grants \$ 200) If this amount includes foreign grants, check here **28a****29 Education** - Idaho Capital City Kennel Club ("ICCKC") maintains a public information phone tree through which the general public can gain free information about purebred dogs. Approximately 100 to 120 people each month call the number which is advertised in the local newspaper, phone books, and at veterinarian clinics in the area. Questions cover a myriad of topics including, but not limited to registration inquiries, where to purchase a purebred puppy of a certain breed, obedience training, how to get involved in doggie activities, placement of a family pet, where to find a stud dog, and what veterinarian to use. Calls are answered in a timely fashion and referred to the appropriate authority on the subject. It is a ICCKC policy to refer for education purposes only. ICCKC does not maintain a list of known breeders, but rather will refer to a club member, dog fancier or breed club where the person can receive the most information and help towards the resolution of their inquiry. ICCKC monthly meetings are open to the public and always are preceded by an hour long educational program on a dog related topic. Each month, anywhere from 5 to 25 guests attend these programs. The number obviously varies with the topic/speaker and the relevance to a person's needs. The ICCKC also publishes a quarterly newsletter ("Courier") which is sent to the ICCKC members, and several other dog clubs, 21 local veterinarian clinics, and to any guest (ave 10-15) who have come to a recent ICCKC meeting. Besides keeping the dog fanciers in the area advised of doggie events, "Courier" also usually contains informative educational articles related to dogs. ICCKC also maintains an extensive library of books, videos, and magazines covering every dog-related topic. Items may be checked out for an individual's use. The library is not limited to use by ICCKC members, but also may be used by guests coming to our meetings. Rarely a month goes by that someone does not have something checked out. In addition, confirmation, obedience and agility classes are offered to the general public in the spring. ICCKC members with expertise in the three areas are utilized as instructors for those seven-week sessions. Each year approximately 30 to 40 people take advantage of this opportunity. Occasionally, an obedience work shop is offered for people who wish to get their dog ready for AKC obedience competition. Twice a year an ACK sanctioned all-breed, obedience and agility match is held. The purpose of these simulated dog shows is to educate the public in the proper preparation and handling of dogs at an AKC show. Qualified individuals are utilized as judges in obedience, conformation, and agility.(Grants \$ 17,015) If this amount includes foreign grants, check here **29a****30 Program Service Expenditures Ranked Most to Least** Dog Shows - Two American Kennel Club sanctioned all breed and obedience trials are held each year. The spring show is held in Blackfoot, Idaho and the Fall show is held in Boise, Idaho. About 1,000 to 1,500 exhibitors enter their dogs in each show. These exhibitors are able to complete both confirmation and obedience titles on their dogs. Other classes in Junior showmanship provide youth ages 10 to 18 a place to learn about becoming better dog show handlers. Approximately another 1,000 people attend each show as spectators. People who attend and exhibit at the shows learn that not all AKC dogs are breeding quality. Each dog is judged according to a strict breed standard which maintains the purpose and looks specific to that particular breed. People also realize that trained (conformation or obedience) dogs make better pets. The dogs are socialized, non-aggressive and actually enjoy going to dog shows with their handlers or owners. The dogs can be taken anywhere and have impeccable manners. Another obvious learning experience for many is to see exactly how important proper nutrition, exercise, and grooming is for the health of every dog not just those at the show. In view of the huge pet over population problems in the United States, it must be noted that a person will leave a dog show realizing there is a lot more to breeding dogs than just putting a male and a female together. A responsible educated owner breeds infrequently and only to improve the breed. It is made very clear that spayed and neutered dogs make the best pets and even AKC champions are spayed and neutered if they are placed in a home as a pet. Idaho Capital City Kennel Club ("ICCKC") provides an information table at the entrance to the show and provides free of charge brochures on a myriad of dog-related subjects and activities. ICCKC also provides free concession space for the local humane society which displays photos of purebred dogs who have ended up in the animal shelter.(Grants \$ 58,418) 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**

75,633

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 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
See Additional Data Table				

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

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

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

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)

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, explain in Schedule O why the organization did not report the income on Form 990-T

a 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)?

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

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

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 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?

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?

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

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

40a *Section 501(c)(3) organizations.* Enter amount of tax imposed on the organization during the year under

section 4911 **40a**, section 4912 **40a**, section 4955 **40a**

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

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

41 List the states with which a copy of this return is filed **41**

42a The organization's books are in care of **SARAH NOTT** Telephone no **(208) 724-3026**
Located at **5221 NORTH SORRENTO DRIVE** ZIP + 4 **83704**

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 **42b**

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 **42c**

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here **43** and enter the amount of tax-exempt interest received or accrued during the tax year

44a Did the organization maintain any donor advised funds? If "Yes," *Form 990 must be completed instead of Form 990-EZ.*

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*

c Did the organization receive any payments for indoor tanning services during the year?

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

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

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)*

	Yes	No
33		No
34		No
35a		No
35b		No
35c		No
36		No
37b		No
38a		No
38b		
39a		0
39b		0
40b		No
40e		No
42b		No
42c		No
43		
44a		No
44b		No
44c		No
44d		No
45a		No
45b		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

	Yes	No
46		No

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 47-49b and 52.

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

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

	Yes	No
47		

48 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

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
NONE		

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 SARAH NOTT President Type or print name and title	2012-07-19 Date
Paid Preparer's Use Only	Preparer's signature <input type="checkbox"/> ALLAN R BOSCH Firm's name (or yours if self-employed), address, and ZIP + 4 <input type="checkbox"/> CAPITOL LAW GROUP PLLC 205 N 10TH ST 4TH FL BOISE, ID 837025773	Date Check if self-employed <input type="checkbox"/> Preparer's taxpayer identification number (See instructions) EIN <input type="checkbox"/> Phone no <input type="checkbox"/> (208) 424-8872
May the IRS discuss this return with the preparer shown above? See instructions		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Additional Data

Software ID: 11000144
Software Version: 2011v1.2
EIN: 82-0325873
Name: Idaho Capital City Kennel Club Inc

Form 990-EZ, Special Condition Description:**Special Condition Description****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
SARAH NOTT 5221 SORRENTO DR BOISE, ID 83704	President 0	0		
DINO CANDELARIA 6405 TAHOE BOISE, ID 83709	Vice President 0	0		
VICTORIA RUNNOE 1895 E GLOUCESTER BOISE, ID 83706	Secretary 0	0		
JAN SKURZYNISKI 2711 N LAKEHARBOR LN BOISE, ID 83703	Treasurer 0	0		
RENEE DRAKE 5387 N NOBLE FIR AVE BOISE, ID 83713	TREASURER PY 0	0		
KATHERINE EMGE 4115 N SAGE HILL LN EAGLE, ID 83616	Sec - PY 0	0		
DONNA COOKNELL 7811 COLT DR BOISE, ID 83709	VP - PY 0	0		
ROBYN FOUST 1810 SOUTHSIDE BLVD NAMPA, ID 83686	Director 0	0		
BRAD TURNER 3678 S CALEB PL MERIDIAN, ID 83642	Director 0	0		
HAROLD BRIZEE 8103 SAGEBRUSH Boise, ID 83709	Director 0	0		
MIKE MOORE 429 W MAYFAIR CT BOISE, ID 83713	Director 0	0		
CHRISTY YOUNG 386 E FAIRBROOK DRIVE BOISE, ID 83706	Director - PY 0	0		
KATHERINE KATAYAMA 4913 W OUTLOOK AVE BOISE, ID 83703	Director 0	0		
HEATHER SCHMIDT 8401 COPPER CREEK WAY MIDDLETON, ID 83644	Director - PY 0	0		
LINDA CARLSGAARD 18205 PLEASANT VALLEY RD KUNA, ID 83634	Director 0	0		

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
OWEN CLOUSS 1932 SUNRISE RIM BOISE, ID 83705	President - PY 0	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.

2011**Open to Public
Inspection**Name of the organization
Idaho Capital City Kennel Club Inc**Employer identification number**

82-0325873

Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$4623 Machinery and Equipment - Ending \$2974
Form 990-EZ, Part I, Line 16 25	Other Expenses 25	ROUNDING \$-9
Form 990-EZ, Part I, Line 16 21	Other Expenses 21	O&R 2012 TRIAL \$155
Form 990-EZ, Part I, Line 16 19	Other Expenses 19	SUMMER 2012 AGILITY \$200
Form 990-EZ, Part I, Line 16 18	Other Expenses 18	PUPPY & PLAN C \$213
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	PRESIDENT EXPENSE \$265
Form 990-EZ, Part I, Line 16 16	Other Expenses 16	FALL 2012 AGILITY \$300
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	LIBRARY \$496
Form 990-EZ, Part I, Line 16 14	Other Expenses 14	MATCH SPRING \$992
Form 990-EZ, Part I, Line 16 13	Other Expenses 13	MATCH FALL \$1066
Form 990-EZ, Part I, Line 16 12	Other Expenses 12	CLASSES SPRING \$1098
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	AKC DELEGATE & DUES \$1533
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	EQUIPMENT \$1627
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	SEMINAR HASTINGS \$2275
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	MEMBERSHIP \$2906
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	AGILITY TRIAL SUMMER \$4599
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	O&R MAY TRIALS \$4908
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	AGILITY EQUIPMENT \$5196
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	SEMINAR OBED HOWARD \$6908
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Agility Trial - Fall \$7779

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	Agility Trial - Spring \$8783
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Shows \$29636
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$902
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$1649
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$3463
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$1874