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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-1150

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 06-01-2011, and ending 05-31-2012

Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

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)

Room/suite

City or town, state or country, and ZIP + 4

BAHAMA, NC 27503

D Employer identification number

56-6049365

E Telephone number

F Group Exemption Number

G Accounting method

Cash

Accrual

Other (specify)

I Website:

DURHAMKENNELCLUB.COM

J Tax-Exempt status (check only one)

501(c)(3)

501(c) ( 7 )

(insert no )

4947(a)(1) or

527

H Check

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

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally 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 \$ 153,959

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	1,213
	2	Program service revenue including government fees and contracts	2	140,492
	3	Membership dues and assessments	3	5,273
	4	Investment income	4	150
	5a	Gross amount from sale of assets other than inventory	5a	750
	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	750
	6	Gaming and fundraising events	6d	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	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)	6b	
Expenses	c	Less direct expenses from gaming and fundraising events	6c	
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	281
	b	Less cost of goods sold	7b	280
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	1
	8	Other revenue (describe in Schedule O)	8	5,800
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	153,679
	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
Net Assets	13	Professional fees and other payments to independent contractors	13	33,561
	14	Occupancy, rent, utilities, and maintenance	14	32,280
	15	Printing, publications, postage, and shipping	15	2,049
	16	Other expenses (describe in Schedule O)	16	76,119
	17	Total expenses. Add lines 10 through 16	17	144,009
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,670
	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	354,938
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	21	364,608

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

Cat No 10642I

Form 990-EZ (2010)

Part II

Balance Sheets

Check 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 . . . . .	96,777	22	103,954
23	Land and buildings . . . . .	254,817	23	260,415
24	Other assets (describe in Schedule O) . . . . .	6,038	24	3,159
25	<b>Total assets</b> . . . . .	357,632	25	367,528
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .	2,694	26	2,920
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .	354,938	27	364,608

Part III

Statement of Program Service Accomplishments

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

☒

What is the organization's primary exempt purpose?  
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

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 CONDUCT SANCTIONED MATCHES, DOG SHOWS, AND PERFORMANCE EVENTS UNDER THE RULES  
OF THE AMERICAN KENNEL CLUB AND DOG TRAINING CLASSES FOR MEMBERS AND THE PUBLIC  
(Grants \$ ) If this amount includes foreign grants, check here ☐

28a

29 CONDUCT SANCTIONED MATCHES, DOG SHOWS, AND PERFORMANCE EVENTS UNDER THE RULES  
OF THE AMERICAN KENNEL CLUB AND DOG TRAINING CLASSES FOR MEMBERS AND THE PUBLIC  
(Grants \$ ) If this amount includes foreign grants, check here ☐

29a

30  
  
(Grants \$ ) 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

Expenses

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

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				

Form 990-EZ (2011)

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

		Yes	No
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	33	No
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)	34	No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> 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)?	35a	No
b	If "Yes" to line 35a, has the organization filed a <b>Form 990-T</b> for the year? If "No," provide an explanation in Schedule O	35b	
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	35c	No
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	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	
b	Did the organization file <b>Form 1120-POL</b> for this year?	37b	No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	No
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	0
b	Gross receipts, included on line 9, for public use of club facilities	39b	0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
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	40b	
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	40e	No
41	List the states with which a copy of this return is filed		
42a	The organization's books are in care of ROGER AKERS Telephone no (919) 403-8898 9501 ROUGEMONT RD 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 <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>	42b	No
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	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44a	No
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	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
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)	45b	

		Yes	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		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

		Yes	No
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		
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
49b	If "Yes," was the related organization a section 527 organization?		

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

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

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	*****	2012-10-15			
	Signature of officer	Date			
Paid Preparer's Use Only	ROGER AKERS TREASURER				
	Type or print name and title				
	Preparer's signature	ELLEN GRANGER CPA	Date 2012-09-27	Check if self-employed	Preparer's taxpayer identification number (See instructions)
	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	Phone no (919) 489-3393

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

Yes No

Additional Data

Software ID:

Software Version:

EIN: 56-6049365

Name: DURHAM KENNEL CLUB INC  
C/O ROGER AKERS

Form 990-EZ, Special Condition Description:

Special Condition Description
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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
DEE WALLIS 7318 GUESS RD DURHAM,NC 27278	VP 2 00	0		
GEORGE BEGLANE 7318 GUESS RD DURHAM,NC 27278	PRESIDENT 2 00	0		
ROGER AKERS 7318 GUESS RD DURHAM,NC 27278	TREASURER 2 00	0		
SUSAN CICONE 7318 GUESS RD DURHAM,NC 27278	CORR SEC 2 00	0		
GILLIAN GOODACRE 7318 GUESS RD DURHAM,NC 27278	REC SEC 2 00	0		
LINDA WOZNIAK 7318 GUESS RD DURHAM,NC 27278	DIRECTOR 2 00	0		
JAN GRAY 7318 GUESS RD DURHAM,NC 27278	DIRECTOR 2 00	0		
PAULETTE HICKS 7318 GUESS RD DURHAM,NC 27278	DIRECTOR 2 00	0		
MARCIA STEDMAN 7318 GUESS RD DURHAM,NC 27278	DIRECTOR 2 00	0		
JOYCE MCHENRY 7318 GUESS RD DURHAM,NC 27278	DIRECTOR 2 00	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.**

OMB No 1545-0047

**2011****Open to Public  
Inspection**Name of the organization  
DURHAM KENNEL CLUB INC  
C/O ROGER AKERS**Employer identification number**

56-6049365

Identifier	Return Reference	Explanation
OTHER REVENUE	FORM 990-EZ, PART I, LINE 8	BUILDING/EQUIP RENTAL 5,800 TOTAL 5,800
OTHER EXPENSES	FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE GEN/ADMIN 185 TRAVEL REIMBURSEMENT 4,743 AMERICAN KENNEL CLUB EVEN 8,592 AWARDS/PRIZES 6,509 BAD CHECKS 20 BANK CHARGES 90 CHARITABLE CONTRIBUTIONS 525 COMMISSONS & FEES 110 DUES & SUBSCRIPTIONS 2,842 EQ REPAIRS/MAINT 147 FOOD & DRINK 4,065 JUDGES MEALS 1,244 JUDGES GIFTS 568 JUDGES TRAVEL 11,145 MEALS & ENT 1,230 MINOR EQUIP PURCH 141 OTHER MISC SERVICES 2,752 REFUNDS 3,303 RENT 14,247 SECURITY 925 SEMINAR PRESENTER TRAVEL 1,504 SHOW HOSPITALITY 1,693 ROUNDING 3 STEWARDS 1,140 SUPPLIES 1,942 TELEPHONE 1,068 MISC 267 NON-INVESTMENT DEPRECIATION 5,119 TOTAL 76,119
OTHER ASSETS	FORM 990-EZ, PART II, LINE 24	PREPAID EXPENSES AND DEFERRED CHARGES 1,700 250 57,158 46,561 LESS ACCUMULATED DEPRECIATION 52,820 43,652 TOTAL 6,038 3,159
OTHER LIABILITIES	FORM 990-EZ, PART II, LINE 26	DEFERRED REVENUE 2,694 2,920
PRIMARY EXEMPT PURPOSE	FORM 990-EZ, PART III	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
ALL OTHER ACCOMPLISHMENT	FORM 990-EZ, PART III, LINE 31	CONDUCT SANCTIONED MATCHES, DOG SHOWS, AND PERFORMANCE EVENTS UNDER THE RULES OF THE AMERICAN KENNEL CLUB AND DOG TRAINING CLASSES FOR MEMBERS AND THE PUBLIC

Form

4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment  
Sequence No 179

Department of the Treasury  
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return DURHAM KENNEL CLUB INC C/O ROGER AKERS	Business or activity to which this form relates  INDIRECT DEPRECIATION	Identifying number  56-6049365
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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 instructions)	1	500,000
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	2,000,000
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 2010 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 2012 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	3,555
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	2,828

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 2011	17	1,670
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		

Section B—Assets Placed in Service During 2011 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		278	5 0	HY	200 DB	56
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	
			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 2011 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	8,109
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	



Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year ( <b>do not</b> include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				43	
44 <b>Total.</b> Add amounts in column (f) See the instructions for where to report				44	

**TY 2011 Compensation Explanation****Name:** DURHAM KENNEL CLUB INC

C/O ROGER AKERS

**EIN:** 56-6049365

Person Name	Explanation
DEE WALLIS	
GEORGE BEGLANE	
ROGER AKERS	
SUSAN CICONE	
GILLIAN GOODACRE	
LINDA WOZNAK	
JAN GRAY	
PAULETTE HICKS	
MARCIA STEDMAN	
JOYCE MCHENRY	