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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

2012

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2012 calendar year, or tax year beginning 01-01-2012 , and ending 12-31-2012

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

Number and street (or P O box, if mail is not delivered to street address) PO Box 7133	Room/suite
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City or town, state or country, and ZIP + 4
Boise, ID 83707


1. *Journal of the American Medical Association*, 2000; 283: 2689-2696.

D Employer identification number



82-0325873

E Telephone number

(208) 724-3026

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.icck.org


J Tax-exempt status (check only one)— ☐ 501(c)(3) ☒ 501(c)(4) (insert no) ☐ 4947(a)(1) or ☐ 527

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 **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. **\$ 72,779**

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	71,528
	3	Membership dues and assessments	3	1,116
	4	Investment income	4	135
	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		
	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	0
	c	Less direct expenses from gaming and fundraising events	6c	0
	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	
b	Less cost of goods sold	7b	0	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 	9	72,779	

Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	1,635
	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	946
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	175
	16	Other expenses (describe in Schedule O)	16	67,309
	17	Total expenses. Add lines 10 through 16	17	70,065

Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,714
	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	105,241
	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	107,955

Part II

Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year	
22 Cash, savings, and investments	102,267	22	106,209
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	2,974	24	1,746
25 Total assets	105,241	25	107,955
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	105,241	27	107,955

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)

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

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 \$ 1,635) If this amount includes foreign grants, check here

28a

29

Education- Idaho Capital city Kennel club (ICCKC) maintains a public information phone line and a comprehensive educational website with email response capabilities through which the general public gains free information about dogs A social media Facebook page also supplies links to each of these Approximately 100 to 150 people each month use these venues which are advertised in the phone book, online, and on business cards distributed to veterinary offices and boarding facilities Inquiries cover a myriad of topics, including but not limited to registration questions, where to purchase a purebred puppy or older dog of a certain breed, obedience training, how to get involved in doggie events, placement of a family pet, where to find a stud dog, and what veterinarian or boarding facility to use Inquiries are answered in a timely manner and referred to the proper authority on the subject It is 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 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 persons needs The ICCKC also publishes a bi-monthly newsletter (Courier) which is sent to the ICCKC members, several other dog clubs, local veterinarians, and to guests who have recently attended meetings Besides keeping the dog fanciers in the area advised of doggie events, Courier also usually contains informational educational articles related to dogs ICCKC also maintains an extensive library of books, videos, DVDs , and magazines covering every dog-related topic Items may be checked out for individual use The library is not limited to ICCKC members, but also may be used by guests attending meetings Rarely a month goes by, that someone does not have something checked out In the spring, classes are offered to the general public ICCKC members with expertise in conformation handling, obedience, agility, rally, canine good citizen, or some other dog related sport are utilized as instructors for these seven week sessions Each year approximately 30 to 50 people take advantage of this class opportunity In order to encourage youth to train their dogs and participate in AKC events, youth enrolled in a 4-H dog project are charged only half of the regular fee for classes Weekend seminars with nationally known speakers/instructors are also sponsored during the year and are not limited to ICCKC members Twice a year, an AKC sanctioned match is held The purpose of this simulated dog show is to educated the general public about the various conformation and companion, and performance events available and encourage them to participate with their dogs Canine Good Citizenship testing is made available at each of the matches to those who wish to have their dog certified Qualified individuals are utilized as judges in each of the areas of competition/testing Youth enrolled in a 4-H dog project are encouraged to attend these matches and any entry fees are waived for them The ICCKC participates in public events /promotions by providing educational booths manned by club members and their dogs In one weekend thousands of people may be in contact with dog-related educational information all aimed at promoting responsible dog ownership The ICCKC sponsors canine health screenings which are so important for a healthy pet and are recommended for all breeding animals Youth members are permitted as members in ICCKC A scholarship program is in place to assist not just the ICCKC youth members but any dog-loving youth in ICCKCs area of impact, to achieve their competition and educational dreams
(Grants \$ 2,902) If this amount includes foreign grants, check here

29a

30

Dog shows and trials- Two American Kennel Club sanctioned all breed shows are held each October in Boise, Idaho in conjunction with Obedience, Rally, and Agility trials Throughout the year three more Obedience, three Rally, and 6 more Agility trials are held At the October events, about 1,000 to 1600 exhibitors enter their dog (s) in the four venues each day and complete conformation, obedience, Rally, or agility titles Junior Showmanship classes provide youth ages 10 to 18 a place to learn about becoming better dog show handlers Youth are encouraged to participate in the companion events of obedience, rally, and agility through the AKC Junior program Approximately 1000 people attend each day as spectators People who attend and exhibit at these events learn that not all AKC dogs are breeding quality Each dog is judged according to a strict breed standard which maintains the purpose and appearance specific to that particular breed People also realize that trained dogs make better pets The dogs are socialized, non-aggressive, and actually enjoy going to dog shows and trials with their handlers and owners These dogs can be taken anywhere and have impeccable manners Another obvious learning experience for many is to see exactly how important, exercise, and grooming is for the health of every dog, not just those at the shows and trials In view of the pet over-population problem in the United States, it must be noted that a person will leave these events realizing there is a lot more to breeding dogs than just putting a male and 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 when placed or kept as pets Idaho Capital City Kennel Club (ICCKC) provides an information and education table and provides free of charge brochures on a myriad of dog-related subjects and activities ICCKC provides concession space for the local humane society and rescue groups to display photos of dogs which have ended up at the shelter, and especially of their purebreds and mixed breeds which have been adopted and become competitors in AKC events through either the AKC Purebred Alternative Listing or Canine Partners programs
(Grants \$ 55,333) 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

59,870

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 title	(b) Average hours per week devoted to position	(c)Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Form 990-EZ (2012)

Part V

Other Information (Note the Schedule A and personal benefit contract 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
35a	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 Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	No
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 Form 1120-POL for this year?	37b	No
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?	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	No
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 SARAH NOTT Telephone no (208) 724-3026 Located at 5221 NORTH SORRENTO DRIVE BOISE, ID 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 See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	No
c	At any time during the calendar year, did the organization maintain an office outside 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 Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43	
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? 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	No
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	No

		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 only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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 as 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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
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	<div>*****</div> <div>Signature of officer</div>			<div>2013-08-14</div> <div>Date</div>	
	<div>SARAH NOTT President</div> <div>Type or print name and title</div>				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature ALLAN R BOSCH	Date	Check <input type="checkbox"/> if self-employed PTIN P00258680
	Firm's name <div>CAPITOL LAW GROUP PLLC</div>				Firm's EIN <div></div>
	Firm's address <div>205 N 10TH ST 4TH FL BOISE, ID 837025773</div>				Phone no (208) 424-8872

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Additional Data

Software ID: 12000229

Software Version: 2012v2.0

EIN: 82-0325873

Name: Idaho Capital City Kennel Club Inc

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SARAH NOTT President	10 00	0		
DINO CANDELARIA Vice President	10 00	0		
VICTORIA RUNNOE Secretary	10 00	0		
JAN SKURZYNSKI Treasurer	10 00	0		
DONNA COOKNELL VP - PY	2 00	0		
ROBYN FOUST Director	2 00	0		
BRAD TURNER Director	2 00	0		
HAROLD BRIZEE Director	2 00	0		
KATHERINE KATAYAMA Director	2 00	0		
LINDA CARLSGAARD 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

2012

Open to Public
Inspection

Name of the organization Idaho Capital City Kennel Club Inc	Employer identification number 82-0325873
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Identifier	Return Reference	Explanation
Form 990-EZ, Part II, Line 24 1003	Other Assets 1003	Machinery and Equipment - Beginning \$2974 Machinery and Equipment - Ending \$1746
Form 990-EZ, Part I, Line 16 19	Other Expenses 19	PRESIDENT EXPENSE \$3
Form 990-EZ, Part I, Line 16 18	Other Expenses 18	HISTORIAN \$49
Form 990-EZ, Part I, Line 16 17	Other Expenses 17	Bank Charges \$107
Form 990-EZ, Part I, Line 16 16	Other Expenses 16	MEMBERSHIP OTHER \$129
Form 990-EZ, Part I, Line 16 15	Other Expenses 15	MEMBERSHIP HOSPITALITY \$150
Form 990-EZ, Part I, Line 16 13	Other Expenses 13	LIBRARY \$192
Form 990-EZ, Part I, Line 16 12	Other Expenses 12	EDUCATION OTHER \$736
Form 990-EZ, Part I, Line 16 11	Other Expenses 11	Membership Meetings \$919
Form 990-EZ, Part I, Line 16 10	Other Expenses 10	EQUIPMENT \$922
Form 990-EZ, Part I, Line 16 9	Other Expenses 9	AGL SP 2013 \$939
Form 990-EZ, Part I, Line 16 8	Other Expenses 8	Legislative \$959
Form 990-EZ, Part I, Line 16 7	Other Expenses 7	MEMBERSHIP AWARDS \$1096
Form 990-EZ, Part I, Line 16 6	Other Expenses 6	AKC DELEGATE & DUES \$1354
Form 990-EZ, Part I, Line 16 5	Other Expenses 5	O&R 2012 TRIAL \$4193
Form 990-EZ, Part I, Line 16 4	Other Expenses 4	SUMMER 2012 AGILITY \$5011
Form 990-EZ, Part I, Line 16 3	Other Expenses 3	Agility Trial - Spring \$6317
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	FALL 2012 AGILITY \$7572
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	Show s \$32240
Form 990-EZ, Part I, Line 16 1012	Other Expenses 1012	Insurance \$1267

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1009	Other Expenses 1009	Depreciation \$1228
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$1179
Form 990-EZ, Part I, Line 16 1001	Other Expenses 1001	Advertising and Promotion \$747