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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 private foundations)

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B

Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C

Name of organization
FAYETTEVILLE KENNEL CLUB INC

Number and street (or P O box, if mail is not delivered to street address)Room/suite
114 ST JOHNS STREET

City or town, state or province, country, and ZIP or foreign postal code
KNIGHTDALE, NC 27545

D

Employer identification number
56-1307666

E Telephone number
(919) 881-1626

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.FAYETTEVILLENCKENNELCLUB.COM

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

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other _____

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 77,744

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	75,608
	3	Membership dues and assessments	3	475
	4	Investment income	4	
	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	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	
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	1,661
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	77,744
	10	Grants and similar amounts paid (list in Schedule O)	10	3,500
	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	1,075
	14	Occupancy, rent, utilities, and maintenance	14	8,443
	15	Printing, publications, postage, and shipping	15	100
	16	Other expenses (describe in Schedule O)	16	67,309
	17	Total expenses. Add lines 10 through 16	17	80,427
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-2,683
	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	208,935
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	206,252

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2014)

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	154,424	22	152,531
23 Land and buildings	54,145	23	53,721
24 Other assets (describe in Schedule O)	366	24	0
25 Total assets	208,935	25	206,252
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	208,935	27	206,252

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?
THE MISSION OF THE ORGANIZATION IS TO FURTHER THE ADVANCEMENT OF ALL BREEDS OF PURE-BRED DOGS, TO DO ALL IN ITS POWER TO PROTECT AND ADVANCE THE INTERESTS OF PURE-BRED DOGS AND TO ENCOURAGE SPORTSMANLIKE COMPETITION AT DOG SHOWS AND OBEDIENCE TRIALS, AND TO CONDUCT SANCTIONED MATCHES, DOG SHOWS, AGILITY TRIALS, OBEDIENCE TRIALS AND ANY OTHER AMERICAN KENNEL CLUB SANCTIONED OR LICENSED EVENT UNDER THE RULES OF THE AMERICAN KENNEL CLUB

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 FURTHERED THE ADVANCEMENT OF ALL BREEDS OF PURE-BRED DOGS BY PROVIDING OPPORTUNITIES FOR SPORTSMANLIKE COMPETITION AT SANCTIONED DOG SHOWS, OBEDIENCE TRIALS AND AGILITY TRIALS IN THE SPRING AND FALL OF EACH YEAR
(Grants \$ 3,500) If this amount includes foreign grants, check here

☒

28a68,974

29

(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)

☒

3268,974

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
COL REED KOWALCZYK PRESIDENT	1 00	0	0	0
DR WILLIAM STROUD VICE-PRESIDENT	4 00	0	0	0
JENNIFER MURPHY TREASURER	2 00	0	0	0
GRACE ALLEN RECORDING SECRETARY	1 00	0	0	0
TERESA VILA CORRESPONDING SECRETARY	1 50	0	0	0
ARLENE HARRIS BOARD OF DIRECTOR	1 00	0	0	0
YVONNE KOWALCZYK BOARD OF DIRECTOR	1 00	0	0	0
MEGAN PIEROTTI-TIETJE BOARD OF DIRECTOR	1 00	0	0	0
PAT STROUD BOARD OF DIRECTOR	1 00	0	0	0

Part VOther 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	
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	0
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 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	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶, section 4912 ▶, section 4955 ▶		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		0
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization		0
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 ▶ JENNIFER MURPHY Telephone no ▶ (919) 881-1626 Located at ▶ 114 ST JOHNS STREET KNIGHTDALE, NC ZIP + 4 ▶ 27545		
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	No
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
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	
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	
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 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	(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

f	Total number of other employees paid over \$100,000	▶	
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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 business address of each independent contractor	(b) Type of service	(c) Compensation

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE. All Section 501(c)(3) organizations must attach a completed Schedule A	▶	<input type="checkbox"/> Yes <input type="checkbox"/> No
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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			2016-01-21 Date	
	JENNIFER MURPHY TREASURER Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name David Boyce		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN P01368646
	Firm's name ▶ Koonce Wooten & Haywood LLP				Firm's EIN ▶ 56-0517823
	Firm's address ▶ P O Box 17806 Raleigh, NC 276197806				Phone no (919) 782-9265
May the IRS discuss this return with the preparer shown above? See instructions					<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

TY 2014 Transfers Personal Benefits Contracts Declaration

Name: FAYETTEVILLE KENNEL CLUB INC

EIN: 56-1307666

Declaration: The organization did not, during the year, receive any funds, directly,or indirectly, to pay premiums on a personal benefit contract.The organization, did not, during the year, pay any premiums, directly,or indirectly, on a personal benefit contract.

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 990-EZ or to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

2014

**Open to Public
Inspection**

Name of the organization
FAYETTEVILLE KENNEL CLUB INC

Employer identification number

56-1307666

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 8 - Other Revenue	Description INTEREST Amount 1,661
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification PROGRAM GRANT Grantee Name JUNIOR SHOWMANSHIP/ WESTMINSTER Date of Gift 01/29/15 Amount Given 500
Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid	Activity Classification PROGRAM GRANT Grantee Name CUMBERLAND COUNTY SHERIFF K-9 Date of Gift 01/27/15 Amount Given 3,000 Total included on Form 990-EZ, line 10 3,500
Form 990-EZ, Part I, Line 16 - Other Expenses	Description INSURANCE BONDING Amount 257 Description WEBSITE Amount 57 Description BANK FEES Amount 92 Description APPLICATION FEES Amount 150 Description MEALS AN D ENTERTAINMENT Amount 855 Description DELEGATE MEETINGS Amount 3,241 Description SPRING SHOW #1 Amount 1,290 Description FALL SHOW #1 Amount 20,406 Description SPR ING SHOW #2 Amount 19,533 Description FALL SHOW #2 Amount 21,004 Description DEPRE CIATION Amount 424 Total to Form 990-EZ, line 16 67,309
Form 990-EZ, Part II, Line 24 - Other Assets	Description PREPAID EXPENSES Beg of Year Amount 366 End of Year Amount 0