

2015

Open to Public Inspection

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 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.

Department of the Treasury
Internal Revenue Service**A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015****B Check if applicable**

- Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
AMERICAN WHIPPET CLUB INC**D Employer identification number**

23-7373881

Number and street (or P O box, if mail is not delivered to street address)
8948 HOPE HILL LANE**E Telephone number**

(919) 387-7833

City or town, state or province, country, and ZIP or foreign postal code
APEX, NC 27502**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:** ► WWWAMERICANWHIPPETCLUBNET**J Tax-exempt status** (check only one) - 501(c)(3) 501(c)(7) (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 ► \$ 176,799****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	<table border="0"> <tr><td>1</td><td>Contributions, gifts, grants, and similar amounts received</td><td>1</td><td>22</td></tr> <tr><td>2</td><td>Program service revenue including government fees and contracts</td><td>2</td><td>142,186</td></tr> <tr><td>3</td><td>Membership dues and assessments</td><td>3</td><td>13,734</td></tr> <tr><td>4</td><td>Investment income</td><td>4</td><td></td></tr> <tr><td>5a</td><td>Gross amount from sale of assets other than inventory</td><td>5a</td><td></td></tr> <tr><td>b</td><td>Less cost or other basis and sales expenses</td><td>5b</td><td></td></tr> <tr><td>c</td><td>Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)</td><td>5c</td><td></td></tr> <tr><td>6</td><td>Gaming and fundraising events</td><td></td><td></td></tr> <tr><td>a</td><td>Gross income from gaming (attach Schedule G if greater than \$15,000)</td><td>6a</td><td>20,857</td></tr> <tr><td>b</td><td>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)</td><td>6b</td><td></td></tr> <tr><td>c</td><td>Less direct expenses from gaming and fundraising events</td><td>6c</td><td>2,081</td></tr> <tr><td>d</td><td>Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)</td><td>6d</td><td>18,776</td></tr> <tr><td>7a</td><td>Gross sales of inventory, less returns and allowances</td><td>7a</td><td></td></tr> <tr><td>b</td><td>Less cost of goods sold</td><td>7b</td><td></td></tr> <tr><td>c</td><td>Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)</td><td>7c</td><td></td></tr> <tr><td>8</td><td>Other revenue (describe in Schedule O)</td><td>8</td><td></td></tr> <tr><td>9</td><td>Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8</td><td>9</td><td>174,718</td></tr> </table>	1	Contributions, gifts, grants, and similar amounts received	1	22	2	Program service revenue including government fees and contracts	2	142,186	3	Membership dues and assessments	3	13,734	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			a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	20,857	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		c	Less direct expenses from gaming and fundraising events	6c	2,081	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	18,776	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		9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	174,718	Expenses
1	Contributions, gifts, grants, and similar amounts received	1	22																																																																			
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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																																																																				
13	Professional fees and other payments to independent contractors	13	9,217																																																																			
14	Occupancy, rent, utilities, and maintenance	14																																																																				
15	Printing, publications, postage, and shipping	15	50,236																																																																			
16	Other expenses (describe in Schedule O)	16	96,323																																																																			
17	Total expenses. Add lines 10 through 16	17	155,776																																																																			
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,942																																																																			
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	142,404																																																																			
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	161,346																																																																			

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	142,404	22 161,346
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	24	
25 Total assets	142,404	25 161,346
26 Total liabilities (describe in Schedule O)	26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	142,404	27 161,346

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?

PRIMARY EXEMPT PURPOSE IS TO PROMOTE AN INTEREST IN THE STUDY, BREEDING, EXHIBITING, OWNING, OBEDIENCE TRAINING AND AGILITY TRAINING OF PURE-BRED 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

See Additional Data Table

(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	28a
29		
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30		
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)		
(Grants \$)	If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32

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
KAREN LEE VICE PRESIDE	000 00	0		
GAIL BOYD TREASURER	000 00	0		
KEN LATIMER DIRECTOR	000 00	0		
DR JILL HOPFENBECK DIRECTOR	000 00	0		
RUSSELL MCFADDEN DIRECTOR	000 00	0		
HAROLD TATRO PRESIDENT	000 00	0		
GUINEVERE BORSTEL SECRETARY	000 00	0		
CHRISTY NELSON DIRECTOR	000 00	0		

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 this 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 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	39a	0
a Initiation fees and capital contributions included on line 9	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 ►	40b	
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	40c	
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 ►	40d	
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ►	40e	No
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 ►		
42a The organization's books are in care of ► <u>GAIL BOYD</u> Telephone no ► <u>(919) 362-4427</u> Located at ► <u>8948 HOPE HILL LANE APEX, NC</u> ZIP + 4 ► <u>27502</u>		
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
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
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 ►		
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	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 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		
48		
49a		
49b		

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?

b 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 ►

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. ►

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations 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	2016-10-28 Date
GAIL BOYD TREASURER Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name CHRISTY L DERRENBACHER	Preparer's signature	Date 2016-11-10	Check <input type="checkbox"/> if self-employed	PTIN P00288078
Firm's name ► JAMES A LUCAS AND COMPANY LLP		Firm's EIN ► 56-1137607		
Firm's address ► 4909 WESTERN BLVD STE 200 RALEIGH, NC 276061749		Phone no (919) 851-4696		

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

Additional Data

Software ID:
Software Version:

EIN: 23-7373881

Name: AMERICAN WHIPPET CLUB INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

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

28

PROMOTE AN INTEREST IN THE STUDY, BREEDING, EXHIBITING, OWNING, OBEDIENCE TRAINING AND AGILITY TRAINING OF PURE-BRED DOGS

(Grants \$)

If this amount includes foreign grants, check here . . . ►

28a

SCHEDULE G
(Form 990 or 990-EZ)Supplemental Information Regarding
Fundraising or Gaming Activities

2015

Open to Public
InspectionComplete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the
organization entered more than \$15,000 on Form 990-EZ, line 6a

► Attach to Form 990 or Form 990-EZ

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990Department of the Treasury
Internal Revenue ServiceName of the organization
AMERICAN WHIPPET CLUB INC

Employer identification number

23-7373881

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- a** Mail solicitations
- e** Solicitation of non-government grants
- b** Internet and email solicitations
- f** Solicitation of government grants
- c** Phone solicitations
- g** Special fundraising events
- d** In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events.

Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a)Event #1 (event type)	(b)Event #2 (event type)	(c)Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts				
2 Less Contributions				
3 Gross income (line 1 minus line 2)				
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses				
10 Direct expense summary Add lines 4 through 9 in column (d) ►				
11 Net income summary Subtract line 10 from line 3, column (d) ►				

Part III Gaming.

Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a)Bingo	(b)Pull tabs/Instant bingo/progressive bingo	(c)Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue			20,857	20,857
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses			2,081	2,081
6 Volunteer labor	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) ►				2,081
8 Net gaming income summary Subtract line 7 from line 1, column (d) ►				18,776

9 Enter the state(s) in which the organization conducts gaming activities OH, GA, WI, KS

Yes No

a Is the organization licensed to conduct gaming activities in each of these states?

b If "No," explain
SEE PART IV - SUPPLEMENTAL INFORMATION

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

Yes No

b If "Yes," explain

11 Does the organization conduct gaming activities with nonmembers?

Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes No

13 Indicate the percentage of gaming activity conducted in

13a	%
13b	100 000 %

a

The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► GAIL BOYD

Address ► 8948 HOPE HILL LANE
APEX, NC 27502

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$ _____

Description of services provided

►

Director/officer

Employee

Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
SCHEDULE G, PAGE 2, PART III, LINE 9B	THE FUND RAISING PROJECTS THAT ARE CLASSIFIED AS GAMING ACTIVITIES ARE DONE IN ORDER TO BRING IN SUPPLEMENTAL INCOME IN ORDER TO PAY FOR THE COSTS OF HOLDING THE SPECIFIC CLUB EVENTS BEING HELD BECAUSE THE ORGANIZATION IS A NATIONAL ORGANIZATION THERE ARE SEVERAL SMALL EVENTS HAPPENING ACROSS THE COUNTRY THAT AGGREGATE INTO THIS FIGURE OF 20,857 IN GROSS REVENUE THERE WAS ONLY ONE EVENT IN ONE STATE THAT RESULTED IN GROSS RECEIPTS GREATER THAN 5,000 FOR THE YEAR

**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.

2015**Open to Public
Inspection**Name of the organization
AMERICAN WHIPPET CLUB INC**Employer identification number**

23-7373881

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE 100 TRAVEL 30 INSURANCE 2,087 2015 NATIONAL SHOW 48,648 2016 NATIONAL SHOW 3,642 AWARDS 3,307 BANK CHARGES 1,213 BOOTH EXPENSES 1,434 DELEGATE CONFERENCES 1,235 DONATIONS 1,362 DUES 85 FACILITIES AND EQUIPMENT 657 FRANCHISE TAX 186 HOSPITALITY 3,005 JUDGES EXPENSES 5,240 MEALS 456 MEDALLIONS 215 MISCELLANEOUS EXPENSE 199 PRIZES 2,728 REGISTRATION FEES 140 SECRETARY/BOARD EXPENSES 2,458 SUPERINTENDENT EXPENSE 4,673 SUPPLIES 2,589 TRIAL EXPENSES 1,313 TROPHIES EXPENSE 8,892 WEBSITE EXPENSE 429 TOTAL 96,323
FORM 990-EZ, PART III	PRIMARY EXEMPT PURPOSE IS TO PROMOTE AN INTEREST IN THE STUDY, BREEDING, EXHIBITING, OWNIN G, OBEDIENCE TRAINING AND AGILITY TRAINING OF PURE-BRED DOGS