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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](http://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

<b>C</b> Name of organization BERRIEN KENNEL CLUB	<b>D</b> Employer identification number 38-6019231
Number and street (or P O box, if mail is not delivered to street address) 415 NICHOLS RD	<b>E</b> Telephone number
City or town, state or province, country, and ZIP or foreign postal code BENTON HARBOR, MI 49028402	
<b>F</b> 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: ► BERRIENKC WEBSPAWNER COM**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 ► \$ 32,027**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 . . . . . 

<b>1</b> Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>
2 Program service revenue including government fees and contracts . . . . .	<b>2</b>
3 Membership dues and assessments . . . . .	<b>3</b> 181
4 Investment income . . . . .	<b>4</b> 4,161
<b>5a</b> Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>
<b>b</b> Less cost or other basis and sales expenses . . . . .	<b>5b</b>
<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>
<b>6</b> Gaming and fundraising events	
<b>a</b> Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>
<b>b</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) . . . . .	<b>6b</b> 27,685
<b>c</b> Less direct expenses from gaming and fundraising events . . . . .	<b>6c</b> 21,012
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b> 6,673
<b>7a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>
<b>b</b> Less cost of goods sold . . . . .	<b>7b</b>
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>
<b>8</b> Other revenue (describe in Schedule O) . . . . .	<b>8</b>
<b>9</b> <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	<b>9</b> 11,015
<b>10</b> Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b> 3,041
<b>11</b> Benefits paid to or for members . . . . .	<b>11</b>
<b>12</b> Salaries, other compensation, and employee benefits . . . . .	<b>12</b>
<b>13</b> Professional fees and other payments to independent contractors . . . . .	<b>13</b> 375
<b>14</b> Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b> 1,512
<b>15</b> Printing, publications, postage, and shipping . . . . .	<b>15</b>
<b>16</b> Other expenses (describe in Schedule O) . . . . .	<b>16</b> 4,716
<b>17</b> <b>Total expenses.</b> Add lines 10 through 16 ►	<b>17</b> 9,644
<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b> 1,371
<b>19</b> 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) . . . . .	<b>19</b> 94,197
<b>20</b> Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b> -7,254
<b>21</b> Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	<b>21</b> 88,314

**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	94,197	22	88,314
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	94,197	25	88,314
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21)	94,197	27	88,314

**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 PURE BRED DOGS PUBLIC ED SHOWS

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
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29

(Grants \$ )	If this amount includes foreign grants, check here <input type="checkbox"/>	29a
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30

(Grants \$ )	If this amount includes foreign grants, check here <input type="checkbox"/>	30a
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31 Other program services (describe in Schedule O)

(Grants \$ )	If this amount includes foreign grants, check here <input type="checkbox"/>	31a
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32 Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32	3,041
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**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
REGINA HESS PRESIDENT	4 00	0	0	0
LARRY ERDMAN TREASURER	4 00	0	0	0
PAULA GEHLHOFF REC SECRETARY	2 00	0	0	0
KIM MCKIM CORRESPONDING SECRETARY	2 00	0	0	0
CONNIE PETERSON DIRECTOR	4 00	0	0	0
JUDY HINKELMAN VICE PRESIDENT	2 00	0	0	0
NANCY SCHAUS DIRECTOR	2 00	0	0	0
MARGARET RUSSELL DIRECTOR	2 00	0	0	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		No
34		No
35a	Yes	
35b	Yes	
35c		No
36		No
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	0
39a		0
b	Gross receipts, included on line 9, for public use of club facilities	0
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), 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		
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 ►	
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) 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 ► MI	
42a	The organization's books are in care of ► LARRY ERDMAN	Telephone no ► (269) 757-6238
	Located at ► 701 KINGSLEY AVE Saint Joseph, MI	ZIP + 4 ► 49085
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)?	
42b		No
	If "Yes," enter the name of the foreign country ►	
	See the instructions for exceptions and filing requirements for <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>	
c	At any time during the calendar year, did the organization maintain an office outside the U S ?	
42c		No
	If "Yes," enter the name of the foreign country ►	
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 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.**

<b>Sign Here</b>	***** Signature of officer <b>LARRY ERDMAN TREASURER</b> Type or print name and title	2016-03-17 Date
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<b>Paid Preparer Use Only</b>	Print/Type preparer's name Tonia M Williams	Preparer's signature	Date 2016-03-17	Check <input type="checkbox"/> if self-employed	PTIN P00017729
	Firm's name ► Tonia M Williams CPA	Firm's EIN ►			
	Firm's address ► 7551 Mac Arthur Lane Portage, MI 49024	Phone no (269) 323-0334			

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

Yes  No

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 38-6019231  
**Name:** BERRIEN KENNEL CLUB

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

<b>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.</b>		<b>Expenses (Required for 501(c)(3) and 501(c)(4) organizations and 4947(a)(1) trusts; optional for others.)</b>	
<b>28</b> BERRIEN COUNTY YOUTH FAIR TO SUPPORT THE DOG DEPT AND ACTIVITIES HELD AT THE ANNUAL FAIR SUPPORT OF THE DEPT INCREASE AWARENESS OF PURE BRED AND EDUCATION OF PUBLIC (Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	<b>28a</b>	315
PROVIDE DOG TRAINING CLASSES IN CONFORMATION AGILITY & OBEDIENCE CLASSES ARE OPEN TO THE PUBLIC & MEMBERS THE NUMBER OF PARTICIPANTS AND CLASSES VARY <b>29</b> THROUGH-OUT THE YEAR (Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	<b>29a</b>	209
SCHOLARSHIPS - STUDENTS AWARDED SCHOLARSHIPS TO PURSUE SECONDARY EDUCATION <b>30</b> AMOUNTS ARE APPLIED TO TUITION AND FEES NO STUDENTS APPLIED THIS YEAR (Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>	<b>30a</b>	
Other program services (Grants \$ )	If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		2,517

2015

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

Complete 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/form990](http://www.irs.gov/form990).Department of the Treasury  
Internal Revenue ServiceName of the organization  
BERRIEN KENNEL CLUB

Employer identification number

38-6019231

**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

<b>a</b> <input type="checkbox"/> Mail solicitations	<b>e</b> <input type="checkbox"/> Solicitation of non-government grants
<b>b</b> <input type="checkbox"/> Internet and email solicitations	<b>f</b> <input type="checkbox"/> Solicitation of government grants
<b>c</b> <input type="checkbox"/> Phone solicitations	<b>g</b> <input checked="" type="checkbox"/> Special fundraising events
<b>d</b> <input type="checkbox"/> 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  Yes  No services?**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						
<b>Total</b>						

**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 <b>DOG SHOW</b> (event type)	(b) Event #2 <b>DOG SHOW</b> (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
<b>Revenue</b>				
1 Gross receipts . . . . .	12,726	14,595		27,321
2 Less Contributions . . . . .				
3 Gross income (line 1 minus line 2) . . . . .	12,726	14,595		27,321
<b>Direct Expenses</b>				
4 Cash prizes . . . . .				
5 Noncash prizes . . . . .	540	624		1,164
6 Rent/facility costs . . . . .	2,403			2,403
7 Food and beverages . . . . .	893	825		1,718
8 Entertainment . . . . .				
9 Other direct expenses . . . . .	6,724	9,003		15,727
10 Direct expense summary Add lines 4 through 9 in column (d) . . . . .				► 21,012
11 Net income summary Subtract line 10 from line 3, column (d) . . . . .				► 6,309

**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))
<b>Revenue</b>				
1 Gross revenue . . . . .				
<b>Direct Expenses</b>				
2 Cash prizes . . . . .				
3 Noncash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
6 Volunteer labor . . . . .	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d) . . . . .				►
8 Net gaming income summary Subtract line 7 from line 1, column (d) . . . . .				►

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

Yes  No

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

b If "No," explain \_\_\_\_\_

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	%

**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 ►

\_\_\_\_\_

Address ►

\_\_\_\_\_

**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 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](http://www.irs.gov/form990).**2015****Open to Public  
Inspection**Name of the organization  
BERRIEN KENNEL CLUB**Employer identification number**

38-6019231

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
List of grants and similar amounts paid Part I line 10	Activity ANIMAL WELFARE AND RESCUE Grantee ANIMAL AID Street 717 ST JOSEPH DRIVE City, State, Zip Saint Joseph, MI 49085Relationship NONE Amount 50Activity BARK FOR LIFE Grantee AMERICAN CANCER SOCIETY Street 7301 RED ARROW HIGHWAY City, State, Zip STEVENSVILLE, MI 49127Relationship NONE Amount 117Activity DOG DEPARTMENT Grantee BERRIEN COUNTY YOUTH FAIR Street 9122 US HIGHWAY City, State, Zip BERRIEN SPRINGS, MI 49103Relationship NONE Amount 315Activity ANIMAL WELFARE AND RESCUE Grantee HUMANE SOCIETY Street 641 S CRYSTAL AVE City, State, Zip BENTON HARBOR, MI 49022Relationship NONE Amount 100Activity DOG THERAPY TRAINING AND COMPETITION Grantee BEST FRIENDS 4-H CLUB Street 200 KERTH City, State, Zip Saint Joseph, MI 49085Relationship NONE Amount 2,250Activity CLASSES IN CONFORMATION, AGILITY & OBEDIENCE Grantee VARIOUS SEMINARS AND CLASSES HELD Street VARIOUS City, State, Zip Saint Joseph, MI 49085Relationship MEMBERS AND PUBLIC PARTICIPATE Amount 209
Description of other expenses Part I line 16	Description Amount INSURANCE 497 MEETING EXPENSES 2,195 MI ANNUAL REG FEE 20 INTERNET CHARGES 99 TAXES, INCL INT&PEN 1,905
Other changes in net assets or fund balances Part I line 20	Description Amount CHANGE IN MKT VALUE OF INVESTMENTS (7,254)
Other program services Part III line 31	SEE LIST OF GRANTS AND SIMILAR AMOUNTS PAID ON SCHEDULE O, ITEM 01