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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](http://www.irs.gov/form990).

OMB No 1545-1150

2015

Open to Public Inspection

**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  
Idaho Capital City Kennel Club Inc  

Number and street (or P O box, if mail is not delivered to street address)Room/suite  
PO Box 7133  

City or town, state or province, country, and ZIP or foreign postal code  
Boise, ID 83707

**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.icckc.org](http://www.icckc.org)

**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 **\$ 83,528**

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 <input checked="" type="checkbox"/>									
Revenue	1	Contributions, gifts, grants, and similar amounts received						1	
	2	Program service revenue including government fees and contracts						2	82,468
	3	Membership dues and assessments						3	1,015
	4	Investment income						4	45
	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		
Expenses	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	83,528
	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	1,150
	14	Occupancy, rent, utilities, and maintenance						14	
	15	Printing, publications, postage, and shipping						15	
	16	Other expenses (describe in Schedule O)						16	77,210
	17	Total expenses. Add lines 10 through 16						17	78,360
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)						18	5,168
	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	119,310
	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	124,478

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form 990-EZ (2015)

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	114,514	22	119,655
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	4,796	24	4,823
25 Total assets	119,310	25	124,478
26 Total liabilities (describe in Schedule O)		26	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	119,310	27	124,478

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

See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here

28a

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)

32

66,225

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
KIMBRA WOOD Vice President	2 00	0		
LINDA CARLSGAARD Director	2 00	0		
FRANCIS KEAYS Director	2 00	0		
KATHERINE KATAYAMA Director	2 00	0		
TERI BUCH Director	0	0		
CAROL VILEVAC Director	0	0		
BRADY TURNER Director	2 00	0		
ROBYN FOUST President	2 00	0		
VICTORIA RUNNOE Secretary	10 00	0		
SARAH NOTT Treasurer	10 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 <b>Form 990-T</b> 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 ▶ <b>37a</b>		
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 . <b>38b</b>		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b>	0	
b	Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b>	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	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 ▶ _____		
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 ▶ _____		
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 <b>FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</b>	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 <b>Form 1041</b> - Check here . . . . . <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
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 . . . . .		
		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	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 . . . . .	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	
b	If "Yes," was the related organization a section 527 organization? . . . . .	49b	

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
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 business address of each independent contractor	(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 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>2016-01-26</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 ALLAN R BOSCH		Preparer's signature	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 . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

Additional Data

Software ID: 15000324

Software Version: 2015v2.0

EIN: 82-0325873

Name: Idaho Capital City Kennel 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.)	
<div>28</div> <div>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 \$ 55,856) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>		28a	
<div>29</div> <div>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 \$ 7,872) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>		29a	
<div>Donations - Every year the Idaho Capital City Kennel Club donates money to an assortment of 30 associations and societies that promote dogs and responsible dog ownership (Grants \$ 2,497) If this amount includes foreign grants, check here . . . <input type="checkbox"/></div>		30a	

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.

OMB No 1545-0047

2015

Open to Public  
Inspection

Name of the organization Idaho Capital City Kennel Club Inc	Employer identification number 82-0325873
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990 Schedule O, Supplemental Information

Return Reference	Explanation
Other Expenses 1009	Depreciation \$2431
Other Expenses 1	SHOWS \$34232
Other Expenses 2	AGILITY TRIAL SUMMER \$7422
Other Expenses 3	AGILITY TRIAL SPRING \$6806
Other Expenses 4	AGILITY TRIAL FALL \$4838
Other Expenses 5	OBEDIENCE MARCH \$2785
Other Expenses 6	DONATIONS \$2497
Other Expenses 7	OBEDIENCE NOV \$2316
Other Expenses 8	AKC DELEGATE & DUES \$1767
Other Expenses 9	TRACKING \$1730
Other Expenses 10	MEMBERSHIP AWARDS \$1375
Other Expenses 11	INSURANCE \$1279
Other Expenses 12	Legislative \$1068
Other Expenses 13	SCHOLARSHIP \$1000
Other Expenses 14	CLASSES \$989
Other Expenses 15	Membership Meetings \$963
Other Expenses 16	EDUCATION PROMOTION \$865
Other Expenses 17	MATCH SPRING \$828
Other Expenses 18	EDUCATION \$824
Other Expenses 19	CGC \$486