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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 private foundations)

2016

- 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.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A For the 2016 calendar year, or tax year beginning 01-01-2016 , and ending 12-31-2016**

- B** Check if applicable
- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization
BERRIEN KENNEL CLUB**D Employer identification number**

38-6019231

Number and street (or P O box, if mail is not delivered to street address) Room/suite
415 NICHOLS RD**E Telephone number**City or town, state or province, country, and ZIP or foreign postal code
BENTON HARBOR, MI 490228402**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:** ►BERRIENKC WEBSPAWN.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 ► \$ 27,824****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	
	3 Membership dues and assessments	3	184
	4 Investment income	4	3,383
	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	
	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	24,257
Expenses	c Less direct expenses from gaming and fundraising events	6c	19,157
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	5,100
	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	8,667
	10 Grants and similar amounts paid (list in Schedule O)	10	1,295
	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	375
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	3,047
	17 Total expenses. Add lines 10 through 16 ►	17	4,717
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,950
	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	88,314
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	-1,530
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21	90,734

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

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 Yes

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 Yes

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 37b 38a No

b Did the organization file **Form 1120-POL** for this year? 37b 38a 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? 38b 39a 0

b If "Yes," complete Schedule L, Part II and enter the total amount involved 39b 0

39 Section 501(c)(7) organizations Enter 40a 40b 40e No

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 ► 40b 40e No

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 40e 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 ► 40b 40e No

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► 40b 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 40b 40e No

41 List the states with which a copy of this return is filed ► MI 42a Telephone no ► (269) 757-6238 42b Located at ► 701 KINGSLEY AVE Saint Joseph, MI ZIP + 4 ► 49085 42c No

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 42c No

If "Yes," enter the name of the foreign country ► 42b 42c No

See the instructions for exceptions and filing requirements for **FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)** 42b 42c No

c At any time during the calendar year, did the organization maintain an office outside the U.S.? 42b 42c No

If "Yes," enter the name of the foreign country ► 42b 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 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 44b 44c 44d 45a 45b 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 44c 44d 45a 45b No

c Did the organization receive any payments for indoor tanning services during the year? 44c 44d 45a 45b 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 45b No

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a 45b 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

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

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	2017-07-14
	LARRY ERDMAN treasurer Type or print name and title	Date

Paid Preparer Use Only	Print/Type preparer's name Tonia M Williams	Preparer's signature	Date 2017-07-25	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

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.		Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)	
28 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"/>	28a	340

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

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.	Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)
<p>29 PROVIDE DOG TRAINING CLASSES IN CONFORMATION AGILITY & OBEDIENCE CLASSES ARE OPEN TO THE PUBLIC & MEMBERS THE NUMBER OF PARTICIPANTS AND CLASSES VARIES YEARLY (Grants \$)</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p>29a 405</p>

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

<p>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.</p>	<p>Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)</p>
<p>30 SCHOLARSHIPS - STUDENTS AWARDED SCHOLARSHIPS TO PURSUE SECONDARY EDUCATION AMOUNTS ARE APPLIED TO TUITION AND FEES NO STUDENTS APPLIED THIS YEAR (Grants \$)</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p>30a</p>

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

Description 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.	Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
Other program services (Grants \$)	550 If this amount includes foreign grants, check here . . . ➤ <input type="checkbox"/>

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

2016

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/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

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input checked="" type="checkbox"/> Special fundraising events
d <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 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 DOG SHOW (event type)	(b) Event #2 DOG SHOW (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	11,946	12,311		24,257
2 Less Contributions				
3 Gross income (line 1 minus line 2)	11,946	12,311		24,257
Direct Expenses				
4 Cash prizes				
5 Noncash prizes	857	857		1,714
6 Rent/facility costs	2,262			2,262
7 Food and beverages	1,003	800		1,803
8 Entertainment				
9 Other direct expenses	7,469	5,909		13,378
10 Direct expense summary Add lines 4 through 9 in column (d)				19,157
11 Net income summary Subtract line 10 from line 3, column (d)				5,100

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				
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
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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

BERRIEN KENNEL CLUB

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.**2016****Open to Public
Inspection****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, St ate, Zip Saint Joseph, MI 49085Relationship NONE Amount 50Activity DOG DEPARTMENT Grantee BERRIEN COUNTY YOUTH FAIR Street 9122 US HIGHWAY City, State, Zip BERRIEN SPRINGS, MI 4910 3Relationship NONE Amount 340Activity CLASSES IN CONFORMATION, AGILITY & OBEDIENCE Grantee VARIOUS SEMINARS AND CLASSES HELD Street VARIOUS City, State, Zip Saint Joseph, MI 49085R elationship MEMBERS AND PUBLIC PARTICIPATE Amount 905

990 Schedule O, Supplemental Information

Return Reference	Description of other expenses Part I line 16	Explanation
	Description Amount INSURANCE 512 MEETING EXPENSES 1,689 BANK CHARGES 501 ANNUAL REG FEE 20 INTERNET CHARGES 136 TAXES, INCL INT&PEN 189	

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other changes in net assets or fund balances Part I line 20	Description Amount CHANGE IN MKT VALUE OF INVESTMENTS (1,530)

990 Schedule O, Supplemental Information

Return Reference	Explanation
Other program services Part III line 31	SEE LIST OF GRANTS AND SIMILAR AMOUNTS PAID ON SCHEDULE O, ITEM 01