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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)

OMB No. 1545-1150

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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.

A For the 2016 calendar year, or tax year beginning , 2016, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization **2**
LINN COUNTY KENNEL CLUB

Number and street (or P O box, if mail is not delivered to street address) **2** Room/suite
PO BOX 2898

City or town, state or province, country, and ZIP or foreign postal code
ALBANY, OR 97321

D Employer identification number **2**
93-0868219

E Telephone number
503-394-3693

F Group Exemption Number ▶ **2**

G Accounting Method ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☐ if the organization is not required to attach Schedule B **2**
(Form 990, 990-EZ, or 990-PF).

I Website: ▶

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 ▶ \$ **130,798**

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I) **2**

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	790
	2	Program service revenue including government fees and contracts	129,386
	3	Membership dues and assessments	400
	4	Investment income	222
	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	0
	6	Gaming and fundraising events	
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) 6a	
Expenses	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	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d	0
	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	0
	8	Other revenue (describe in Schedule O) 8	0
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 9	130,798
	10	Grants and similar amounts paid (list in Schedule O) 10	18,249
	11	Benefits paid to or for members 11	0
	12	Salaries, other compensation, and employee benefits 2 12	0
	13	Professional fees and other payments to independent contractors 2 13	36,497
14	Occupancy, rent, utilities, and maintenance 14	44,162	
15	Printing, publications, postage, and shipping 15	603	
16	Other expenses (describe in Schedule O) 2 16	38,245	
17	Total expenses. Add lines 10 through 16 17	137,756	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) 18	(6957)
	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	91,715
	20	Other changes in net assets or fund balances (explain in Schedule O) 20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 21	84,758

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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	☐	☒
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)	☐	☒
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)?	☐	☒
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	☐	☒
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	☐	☒
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	☐	☒
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?	☐	☒
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?	☐	☒
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b	☐	☐
39 Section 501(c)(7) organizations. Enter:	☐	☐
a Initiation fees and capital contributions included on line 9 39a	☐	☐
b Gross receipts, included on line 9, for public use of club facilities 39b	☐	☐
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶	☐	☐
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	☐	☒
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	☐	☒
41 List the states with which a copy of this return is filed ▶	☐	☐
42a The organization's books are in care of ▶ Telephone no. ▶ Located at ▶ ZIP + 4 ▶	☐	☐
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 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 United States? 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	☐	☒
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	☐	☒
c Did the organization receive any payments for indoor tanning services during the year?	☐	☒
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	☐	☒
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	☐	☒
b 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)	☐	☒

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		☒

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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

49a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
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 ☐ Susan W. Wiley Signature of officer 3/2/17 Date
SUSAN W. Wiley - Vice President Type or print name and title

Paid Preparer Use Only Print/Type preparer's name ELIZABETH J BENNETT Preparer's signature [Signature] Date 3/2/17 Check ☐ if self-employed PTIN P01293616
 Firm's name BOOKS 2 TAXES, INC Firm's EIN 27-0463760
 Firm's address 2795 ANDERSON, STE 105, KLAMATH FALLS, OR 97603 Phone no 541-892-2245

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

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

2016

**Open to Public
Inspection**

Name of the organization

LINN COUNTY KENNEL CLUB

Employer identification number

93-086821

PAGE 1, LINE 10 GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5000

OREGON STATE UNIVERSITY SCHOLARSHIPS 9,000

ALL OTHER GRANTS LESS THAN \$5000 9,249

TOTAL 18,249

PAGE 1, LINE 13 PROFESSIONAL FEES AND OTHER PAYMENTS TO INDEPENDENT CONTRACTORS

CLASS CONTRACTORS 10,040

SHOW CONTRACTORS 26,457

TOTAL 36,497

PAGE 1, LINE 16 OTHER EXPENSES

OFFICE AND ADMIN EXPENSES 8,113

AKC AGILITY & SHOW EXPENSE 27,473

MISC SHOW EXPENSE 2,658

TOTAL 38,245

RENT, UTILITIES AND MAINT 44,162

PRINTING AND POSTAGE 603

TOTAL 137,756

PAGE 2, PART III WHAT IS THE ORGANIZATIONS PRIMARY EXEMPT PURPOSE

TO ADVANCE ALL BREEDS OF PUREBRED DOGS BY HELPING OWNERS TO PROPERLY TRAIN THEIR DOGS AND PREPARE THEIR
DOGS FOR ALL TYPES OF COMPETITION