

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2004 calendar year, or tax year beginning 4/1/2004 **and ending** 3/31/2005

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

C Name of organization
 INDIAN RIVER DOG TRAINING CLUB, INC
 Number and street (or P O box, if mail is not delivered to street address) Room/suite
 P O BOX 60861
 City, town, or country State ZIP + 4
 PALM BAY FL 329060861

D Employer identification number
 59-2858366

E Telephone number
 321-722-1222

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: ▶ IRDTC.ORG

J Organization type (check only one)— 501(c) (4) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 76,309

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 37 of the instructions)

Revenue	Expense	Net Assets
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 3,460
4 Investment income		4
5 a Gross amount from sale of assets other than inventory	5a	5c
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)		
6 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>		6c
a Gross revenue (not including \$ of contributions reported on line 1)	6a 72,229	
b Less direct expenses other than fundraising expenses	6b 44,371	
c Net income or (loss) from special events and activities (line 6a less line 6b)		6c 27,858
7 a Gross sales of inventory, less returns and allowances	7a 620	7c
b Less cost of goods sold	7b 620	
c Gross profit or (loss) from sales of inventory (line 7a less line 7b)		
8 Other revenue (describe)		8
9 Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)		9 31,318
10 Grants and similar amounts paid (attach schedule)		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		13 921
14 Occupancy, rent, utilities, and maintenance		14 6,435
15 Printing, publications, postage, and shipping		15 1,144
16 Other expenses (describe ▶ See attached statement)		16 9,078
17 Total expenses (add lines 10 through 16)		17 17,578
18 Excess or (deficit) for the year (line 9 less line 17)		18 13,740
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)		19 133,316
20 Other changes in net assets or fund balances (attach explanation)		20 548
21 Net assets or fund balances at end of year (combine lines 18 through 20)		21 147,604

Part II Balance Sheets—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ
(See page 40 of the instructions)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	129,334	22 134,123
23 Land and buildings		23
24 Other assets (describe ▶ See attached statement)	3,982	24 13,481
25 Total assets	133,316	25 147,604
26 Total liabilities (describe ▶)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	133,316	27 147,604

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2004)

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Part III Statement of Program Service Accomplishments (See page 41 of the instructions)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)
What is the organization's primary exempt purpose?	TRAINING DOGS	
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, or other relevant information for each program title		
28	(Grants \$)	28a
29	(Grants \$)	29a
30	(Grants \$)	30a
31	Other program services (attach schedule) (Grants \$)	31a
32	Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 41 of the instructions)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK SEE ATTACHED			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			
Name _____ Str _____ City _____ ST _____ ZIP _____	Title _____ Hr/WK _____			

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions		
b	Did the organization file Form 1120-POL for this year?		X
38 a	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 unpaid at the start of the period covered by this return?		X
b	If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved	38b	
39	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	
40 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation		X
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		
d	Enter Amount of tax on line 40c, above, reimbursed by the organization		
41	List the states with which a copy of this return is filed		FL
42	The books are in care of Name LORETTA SANDY Business check here Telephone no 321-725-5629		
	Located at 699 AWIN COURT SE City PALM BAY ST FL ZIP + 4 32909		
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 N/A

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.

Please Sign Here: Signature of officer Loretta Sandy Date 9-29-05
 Type or print name and title: LORETTA SANDY TREASURER

Paid Preparer's Use Only: Preparer's signature Michael A Santore Date 9/29/2005 Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. W) 062-36-7371
 Firm's name (or yours if self-employed), address, and ZIP + 4: MICHAEL A SANTORE EIN _____
483 ORLOV RD NW, PALM BAY, FL 32907 Phone no 321-953-2965

Line 6 (990-EZ) - Special events and activities

	Event A	Event B	Event C	All others	Totals
1 Special event name	AGILITY TRIAL	OBEDIENCE TRIAL	OBEDIENCE SCHOOL		
1a Number of special events	6	6	50		
2 Gross receipts	33,727	26,688	11,814	2	72,229
3 Less contributions				3	
4 Gross revenue	33,727	26,688	11,814	4	72,229
5 Less direct expenses	30,387	11,603	2,381	5	44,371
6 Net income or (loss)	3,340	15,085	9,433	6	27,858

Line 16 (990-EZ) - Other expenses

1 Fund Raising		1	
2 ADVERTISING/WEBSITE		2	546
3 COMMUNITY SERVICES & DONATIONS		3	313
4 BANK CHARGES		4	12
5 INSURANCE		5	600
6 LICENSES & FEES		6	30
7 DEPRECIATION EXPENSE		7	3,417
8 MISCELLANEOUS & PET GOODWILL & MEETING EXPENSES		8	3,488
9 OFFICE SUPPLIES		9	672
10		10	
11 Total other expenses		11	9,078

Line 24 (990-EZ) - Other assets

		Beginning	End
1 ASSETS NET OF DEPREC - @03/31/04	1	3,982	3,982
2 FY 2004 ASSET ADDITIONS	2		12,916
3 CURRENT YEAR DEPRECIATION	3		-3,417
4	4		
5	5		
6	6		
7	7		
8	8		
9	9		
10	10		
11 Total other assets	11	3,982	13,481

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Attachment
Sequence No 67

Name(s) shown on return INDIAN RIVER DOG TRAINING CLUB, INC	Business or activity to which this form relates	Identifying number 59-2858366
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I

1 Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	102,000
2 Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	410,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 3 of the instructions	5	102,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29		7
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		8
9 Tentative deduction Enter the smaller of line 5 or line 8		9
10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562		10
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		12
13 Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12		▶ 13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property) (See page 5 of the instructions)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2004	17	1,572
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		See	Attached	Statement		1,845
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	3,417
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions)								
27 Property used 50% or less in a qualified business use (see page 8 of the instructions)						S/L -		
						S/L -		
						S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles - See page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see pg 11 of the instructions)					
43 Amortization of costs that began before your 2004 tax year				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report				44	

Form 4562 Statement - 990EZ

INDIAN RIVER DOG TRAINING CLUB,INC

59-2858366

3/31

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Special Allowance	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum Deprec, 179, Bonus	2004 Deprec	2004 Accum Deprec
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Depreciation Detail

MACRS deductions for prior years (Line 17)

TRAILER, MATS ,COF	1/1/2001	F-6	100	00%	11,462			11,462	5	200DB	HY	8,364	1,320	9,684
NEW IKON COPIER	5/1/2003	F-11	100	00%	1,031			1,031	7	200DB	HY	147	252	399
Total MACRS deductions for prior years (Line 17)					<u>12,493</u>			<u>12,493</u>				<u>8,511</u>	<u>1,572</u>	<u>10,083</u>

GDS 7-year property (Line 19c)

2 OVER ROVERS	10/5/2004	F-10	100	00%	7,000			7,000	7	200DB	HY		1,000	1,000
16' TRAILER	11/4/2004	F-10	100	00%	5,248			5,248	7	200DB	HY		750	750
RINGS /FENCES	12/13/2004	F-11	100	00%	668			668	7	200DB	HY		95	95
Total GDS 7-year property (Line 19c)					<u>12,916</u>			<u>12,916</u>					<u>1,845</u>	<u>1,845</u>

Subtotal

<u>25,409</u>	<u>25,409</u>	<u>8,511</u>	<u>3,417</u>	<u>11,928</u>
<u>25,409</u>	<u>25,409</u>	<u>8,511</u>	<u>3,417</u>	<u>11,928</u>

Form 4562 Reconciliation

Annual depreciation and amortization	3,417
Special allowance except listed property (Line 14)	
Listed property special allowance (Line 25)	
Section 179 deduction claimed (includes prior year disallowed)	
Section 179 deduction carried forward to future year	
Section 179 deduction (Line 12)	
<u>Less amortization included in total annual depreciation and amortization (Line 44)</u>	
Form 4562 , Line 22	3,417

Indian River dog Training Club 59-2858366
 Form 990-EZ, Tax Year Ending March 31, 2005

Part IV List of officers and Directors

	(B) Title & average hours per week devoted to position	(C) Compensation	Employee Benefit plans	(E) Expenses Acc't & allowances
Chris Matzok 6925 Cotton Wood Dr. Grant, FL 32949	President, 5 hrs	0	None	None
Jerry Sandy 699 Awin Court SE Palm Bay, FL 32909	Vice president, 4 hrs	0	None	None
Jill Roberts 41760 Bahama Ave. Melbourne, Fl 32901	Secretary, 8 hrs	0	None	None
Loretta Sandy 699 Awin Court SE Palm Bay, FL 32909	Treasurer, 5 hrs	0	None	None
Elena McKnight 1981 Mattison Dr. NE Palm Bay, FL 32905	Director, 2 hrs	0	None	None
Brenda Rondinone 7911 Maplewood Dr., #112 W. Melbourne, FL 32904	Director, 2 hrs	0	None	None
Tom Savarese 1539 Huff St. Melbourne, FL 329035	Director, 2 hrs	0	None	None
Susan Woodruff 1032 Bainbury W. Melbourne, FL 32904	Director, 2 hrs	0	None	None