

# Short Form Return of Organization Exempt From Income Tax

# 2012

**Open to Public Inspection**

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

Department of the Treasury  
Internal Revenue Service

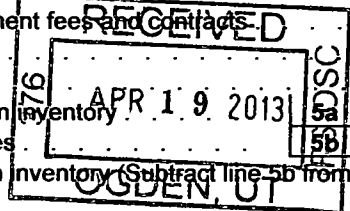
<b>A</b> For the 2012 calendar year, or tax year beginning <u>4/1/2012</u> , and ending <u>3/31/2013</u>																			
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <u>Indian River Dog Training Club, Inc.</u></td> <td><b>D</b> Employer identification number <u>59-2858366</u></td> </tr> <tr> <td colspan="2">Number and street (or P O box, if mail is not delivered to street address)</td> <td><b>E</b> Telephone number</td> </tr> <tr> <td colspan="2"><u>1465 Clearmont St. NE</u></td> <td><u>(321) 722-1222</u></td> </tr> <tr> <td>City or town</td> <td>state or country</td> <td>ZIP + 4</td> </tr> <tr> <td><u>Palm Bay,</u></td> <td><u>FL</u></td> <td><u>32905-4017</u></td> </tr> <tr> <td colspan="2">Room/suite <u>Suite B</u></td> <td><b>F</b> Group Exemption Number ▶</td> </tr> </table>	<b>C</b> Name of organization <u>Indian River Dog Training Club, Inc.</u>		<b>D</b> Employer identification number <u>59-2858366</u>	Number and street (or P O box, if mail is not delivered to street address)		<b>E</b> Telephone number	<u>1465 Clearmont St. NE</u>		<u>(321) 722-1222</u>	City or town	state or country	ZIP + 4	<u>Palm Bay,</u>	<u>FL</u>	<u>32905-4017</u>	Room/suite <u>Suite B</u>		<b>F</b> Group Exemption Number ▶
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<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____		<b>H</b> Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).																	
<b>I</b> Website: ▶ <u>IRDTC.ORG</u>																			
<b>J</b> Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <u>4</u> ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																			

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return.

**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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 129,222

**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

	Description		Amount
Revenue	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	6,794
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	16,201
	<b>3</b> Membership dues and assessments	<b>3</b>	1,640
	<b>4</b> Investment income	<b>4</b>	
	<b>5a</b> Gross amount from sale of assets other than inventory		
	<b>b</b> Less: cost or other basis and sales expenses		
	<b>5c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	0
	<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>	89,423
<b>c</b> Less: direct expenses from gaming and fundraising events	<b>6c</b>	76,853	
<b>d</b> Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	12,570	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	255	
<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>	255	
<b>8</b> Other revenue (describe in Schedule O)	<b>8</b>	14,909	
<b>9</b> Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	52,369	
Expenses	<b>10</b> Grants and similar amounts paid (list in Schedule O)	<b>10</b>	441
	<b>11</b> Benefits paid to or for members	<b>11</b>	4,805
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	3,344
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	2,875
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	24,211
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	648
	<b>16</b> Other expenses (describe in Schedule O)	<b>16</b>	18,802
	<b>17</b> Total expenses. Add lines 10 through 16	<b>17</b>	55,126
Net Assets	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-2,757
	<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>	226,877
	<b>20</b> Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	7,488
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	231,608



SCANNED MAY 07 2013

**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 . . . . .	206,574	209,766
23 Land and buildings . . . . .		
24 Other assets (describe in Schedule O) . . . . .	20,303	21,842
25 Total assets . . . . .	226,877	231,608
26 Total liabilities (describe in Schedule O) . . . . .		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	226,877	231,608

**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.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

What is the organization's primary exempt purpose? Dog Training

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 The Indian River Dog Training Club, Inc. runs 8 days of AKC sanctioned Agility Trials each year. 750 trained dogs participated in these trials to test their skill. These trials are open to the public and enjoy good (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	61,534
29 The Indian River Dog Training Club, Inc. run 66 days of AKC sanctioned Obedience Trials each year. 454 dogs participated in these Trials to test their skills. These Trials are open to the public and enjoy good (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	19,559
30 The Indian River Dog Training Club conducts dog training year around divided into 6 separate 8 week sessions. 534 dogs participated in these classes. (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	23,611
31 Other program services (describe in Schedule O) . . . . . (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a) . . . . .	32	104,704

**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
Paula Veibl President	Hr/WK 10.00	0		
Jackie Hardin Vice President	Hr/WK 8.00	0		
Michelle Green Secretary	Hr/WK 10.00	0		
Dennis Rugg Treasurer	Hr/WK 20.00	0		
Pam Baxter Director	Hr/WK 6.00	0		
Val Bourgeois Director	Hr/WK 6.00	0		
Barbara Davis Director	Hr/WK 6.00	0		
Art Fettrow Director	Hr/WK 6.00	0		
Sylvia Godbehere Director	Hr/WK 6.00	0		
	Hr/WK			
	Hr/WK			
	Hr/WK			

**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.		X
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).		X
35 a	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)?		X
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.		
35 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.		X
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.		X
37 a	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?		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 outstanding at the end of the tax year covered by this return?		X
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		
40 a	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) and 501(c)(4) 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.		X
c	Section 501(c)(3) and 501(c)(4) 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) and 501(c)(4) 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.		X
41	List the states with which a copy of this return is filed. ▶ FL		
42 a	The organization's books are in care of ▶ Dennis Rugg Telephone no. ▶ (321) 544-0968 Located at ▶ 834 Malibu Ln City, Indianalantic ST FL ZIP + 4 ▶ 32903-3616		
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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b			X
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: ▶		X
42c			X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ 43		
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
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.		X
44b			X
c	Did the organization receive any payments for indoor tanning services during the year?		X
44c			X
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.		X
44d			X
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45a			X
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).		X
45b			X

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. 48

49 a 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 paid more than \$100,000	(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
Name None Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		
Name City ST ZIP		

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) nonexempt charitable trusts must attach a completed Schedule 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 provided to the preparer.

**Sign Here**  
 Signature of officer: *Dennis Rugg*  
 Type or print name and title: Dennis Rugg

**Paid Preparer Use Only**  
 Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: SELF-PRE  
 Firm's name: ▶ \_\_\_\_\_  
 Firm's address: ▶ \_\_\_\_\_

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

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

**2012**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization

Employer identification number

Indian River Dog Training Club, Inc.

59-2858366

Form 990-EZ, Part I, Line 8, Other Revenue: Bank Credit, changed account type: 14,409

Form 990-EZ, Part I, Line 8, Other Revenue: Rented Obedience Trial equipment to another Dog

Training Club. 500

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Danica Champagne 1061

Piedmont Ave. NE Palm Bay FL 32907, Cash Grant: 50, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Palm Bay Animal Clinic 3970

Dixie Hwy Palm Bay FL 32905, Cash Grant: 250, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Denise Michaels 776

Brookfield St. SE Palm Bay FL 32909, Cash Grant: 100, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Clara Koty Family 1069 Wren

Circle Bearfoot Bay FL 32976, Cash Grant: 41, Relationship:

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Danica Champagne 1061

Piedmont Ave. NE Palm Bay FL 32907, Relationship: , Description of Property: Cash, Purpose of

Payment: Get Well, Book Value: 50, Method Used to Determine BV: , Fair Market Value: 50,

Method Used to Determine FMV: , Date Received: 10/1/2012

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Palm Bay Animal Clinic 3970

Dixie Hwy Palm Bay FL 32905, Relationship: , Description of Property: Cash, Purpose of

Payment: Support, Book Value: 250, Method Used to Determine BV: , Fair Market Value: 250,

Method Used to Determine FMV: , Date Received: 11/5/2012

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Denise Michaels 776

Brookfield St. SE Palm Bay FL 32909, Relationship: , Description of Property: Gift Card,

Purpose of Payment: Get Well, Book Value: 100, Method Used to Determine BV: , Fair Market

Value: 100, Method Used to Determine FMV: , Date Received: 7/3/2012

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: A2, Grantee: Clara Koty Family 1069 Wren

Circle Bearfoot Bay FL 32976, Relationship: , Description of Property: Flowers, Purpose of

Payment: Sympathy, Book Value: 41, Method Used to Determine BV: , Fair Market Value: 41,

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2012)

Name of the organization

Employer identification number

Indian River Dog Training Club, Inc.

59-2858366

Method Used to Determine FMV: , Date Received: 4/22/2012

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Charges: 15,045

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 1,589

Form 990-EZ, Part I, Line 16, Other Expenses: Training Class Refund: 140

Form 990-EZ, Part I, Line 16, Other Expenses: Training Equipment: 2,003

Form 990-EZ, Part I, Line 16, Other Expenses: Membership Dues to FAKC: 25

Form 990-EZ, Part I, Line 20, Net Assets: Purchase of equipment: 2,979

Form 990-EZ, Part I, Line 20, Net Assets: Appreciation on Fund investment: 4,509

Form 990-EZ, Part II, Line 24, Other Assets: Training and Trial equipment, eg.

mats,jumps,tables, chairs, gates, PA system and two trailers: Beginning of year: 20,303, End

of year: 20,303

Form 990-EZ, Part II, Line 24, Other Assets: More mats and training equipment less abandoned

old mats: Beginning of year: 0, End of year: 1,539