

Short Form Return of Organization Exempt From Income Tax

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 01/01, 2010, and ending 12/31, 2010

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

C Name of organization
SALUKI CLUB OF AMERICA

Number and street (or P O box, if mail is not delivered to street address) Room/suite
969 W VETERANS HWY

City or town, state or country, and ZIP + 4
JACKSON, NJ 08527

D Employer Identification number
24-6025076

E Telephone number
732-961-7099

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: ▶ <http://www.salukiclub.org>

J Tax-exempt status (check only one) – 501(c)(3) 501(c) (7) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting 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 ▶ \$ **75,049**

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		Expenses		Net Assets	
	1	Contributions, gifts, grants, and similar amounts received	1	898			
	2	Program service revenue including government fees and contracts	2	66,956			
	3	Membership dues and assessments	3	7,195			
	4	Investment income	4	0			
	5a	Gross amount from sale of assets other than inventory	5a	0			
	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	0			
	6	Gaming and fundraising events					
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0			
	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			
	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	0			
	7a	Gross sales of inventory, less returns and allowances	7a	0			
	b	Less: cost of goods sold	7b	0			
	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	75,049			
	10	Grants and similar amounts paid (list in Schedule O)	10	0			
	11	Benefits paid to or for members	11	0			
	12	Salaries, other compensation, and employee benefits	12	0			
	13	Professional fees and other payments to independent contractors	13	0			
	14	Occupancy, rent, utilities, and maintenance	14	5,263			
	15	Printing, publications, postage, and shipping	15	8,114			
	16	Other expenses (describe in Schedule O)	16	60,600			
	17	Total expenses. Add lines 10 through 16	17	73,977			
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,072			
	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	24,399			
	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	25,471			

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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	24,399	22 25,471
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	0	24 0
25 Total assets	24,399	25 25,471
26 Total liabilities (describe in Schedule O)	0	26 0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,399	27 25,471

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? See Attachment
 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 section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)
28 In order to fulfill it's objects, the SCOA holds three events each year. The largest of these events is in conjunction with the Egyptian Event for Arabian horses in Lexington, Kentucky. Salukis are indigenous to the (Continued on Schedule O, Statement 1) (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	60,600
29 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32 Total program service expenses (add lines 28a through 31a)	32	60,600

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 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
Jay Kappmeier 232 Larimore Valley Drive, Chesterfield, MO 63005	President, 15	0	0	0
Gary Roush PO Box 400, Lightfoot, VA 23090	Vice President, 7	0	0	0
Mary Beth Rogers 21410 Mattaponi Trail, Milford, VA 22514	Recording Secretary, 10	0	0	0
Catherine Comroe 3640 Lariat Dr, Cameron Park, CA 95682	Corresponding Secretary, 7	0	0	0
Sharon Walls 969 W Veterans Hwy, Jackson, NJ 08527	Treasurer, 10	0	0	0
Cindy Brown 19 White Oaks Rd, Mesquite, NM 88048	Board Member, 5	0	0	0
Frank Farrar 5301 Fischer Road, Clarksville, OH 45113	Board Member, 5	0	0	0
Jan Isley 703 Sylvan Drive, Marietta, GA 30066	Board Member, 5	0	0	0
Lorraine Trenholm PO Box 1942, Ignacio, CO 81137	Board Member, 5	0	0	0
Diana Farmer 9787 N 52nd Street, Riley, KS 66531	Board Member, 5	0	0	0
Monica Stoner PO Box 1708, Edgewood, NM 87015	AKC Delegate, 10	0	0	0

Part V Other Information (Note the 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 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)		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		
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 0		
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 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 ▶		
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		
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.		✓
41	List the states with which a copy of this return is filed. ▶ CT		
42a	The organization's books are in care of ▶ Sharon Walls Telephone no. ▶ 732-961-7099 Located at ▶ 969 W Veterans Hwy, Jackson, NJ 08527 ZIP + 4 ▶ 08527		
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)?	Yes	No
	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.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
	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 ▶ <input type="checkbox"/> 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		

	Yes	No
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	<input checked="" type="checkbox"/>
a 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)	45a	<input type="checkbox"/>
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	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts 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? If "Yes," complete Schedule C, Part II	47	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	49b	<input type="checkbox"/>

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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each received

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: *Sharon Walls*
 Sharon Walls, Treasurer
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name: _____ Preparer's signature: _____
 Firm's name: _____
 Firm's address: _____

May the IRS discuss this return with the preparer shown above?

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

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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

SALUKI CLUB OF AMERICA

Employer identification number

24-6025076

Form 990-EZ, Part I, Line 16 - Agility Expense § 2,225 AKC Annual Dues § 25 AKC Delegate Expense § 407 AKC-CHF § 230 Ballot Tallying § 1,560 Bank Fees § 381 Corporation Filing Fee § 50 CT Taxes § 304 Durable Goods § 229 EBK Scholarship Disbursement § 250 Friend of the Saluki Award § 135 Futurity Event § 2,562 Health & Genetics Committee § 200 Humane Purse § 1,000 Insurance § 188 Internet Expense § 830 Lure Coursing Events § 3,010 National Specialty Event § 22,174 Office Supplies § 223 Perpetual Trophy Maintenance § 819 Public Education § 575 Rally Events § 559 SCSA Medallions § 938 Software § 707 Special Meeting Expense § 1,002 Ways and Means § 12,347 Western Regional Specialty § 5,018 Winter Board Meeting § 2,655

Form 990-EZ, Part III, Line (28-31) - What is the Organization's Primary Exempt Purpose? The Saluki Club of America, Inc. (SCOA) is recognized by the American Kennel Club as the Parent Club for the Saluki, which is a breed of dog. The objects of the club are set forth in Section 2 of it's Constitution, a copy of which section is as follows: Section 2. The objects of the Club shall be: a. to further the advancement of pure-bred salukis and to do all possible to bring their natural qualities to perfection; b. to encourage the organization of independent local Saluki Specialty Clubs in those localities where there are sufficient fanciers of the breed to meet the requirements of the American Kennel Club; c. to promulgate the Standard of the Breed as approved by the American Kennel Club as the only Standard of excellence by which Salukis shall be judged; d. to do all in its power to protect and advance the best interests of the breed and to encourage sportsmanlike competition at dog shows and other competitive activities approved of or regulated by the Club or the American Kennel Club; e. to conduct sanctioned matches, specialty shows, and other competitive activities under the rules of the American Kennel Club. In summary, the purpose is the protection, preservation, and advancement of the breed and it's standard.

Form 990-EZ, Part III, Line 32 - In order to fulfill it's objectives, the SCOA holds three events each year. The largest of these events is in conjunction with the Egyptian Event for Arabian horses in Lexington, Kentucky. Salukis are indigenous to the Middle East and thus identified with Arabian horses. At this event, SCOA holds educational seminars, exhibitions of Salukis from the desert, costume exhibitions in addition to a pure-bred Saluki show and lure-coursing events to highlight the qualities of the breed. A brunch, a dinner, and a wine and cheese reception are also held to provide an opportunity for Saluki fanciers to meet and discuss their interest in the breed. This is a 5-day event, which is attended by 250 to 400. In recent years, it is the best attended event relative to pure-bred dog registrations of any breed. The purpose of the event is to provide a forum for the education of Saluki fanciers on the history, form, function, and health concerns of the breed. SCOA also holds two similar, but smaller, events each year in the eastern and western regions of the country.

First Program Service Accomplishments Description

Description

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