

Short Form

Form **990-EZ**

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)

2001
Open to Public Inspection

▶ 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.

Department of the Treasury
Internal Revenue Service

A For the 2001 calendar year, or tax year beginning 1/1, 2001, and ending 12/31, 2001

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

C Name of organization
Northeast Border Collie Association, Inc

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
750 Meadowdale Rd

City or town, state or country, and ZIP + 4
Altamont NY 12009

D Employer identification number
14-1830140

E Telephone number
(518) 861-5854

F Enter 4-digit (GEN) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Web site: ▶ www.nebca.net

J Organization type (check only one)— 501(c) (7) (insert no.) 4947(a)(1) or 527

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

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. ▶ \$ 11,667

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 35.)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
Revenue	1	Contributions, gifts, grants, and similar amounts received		566																									
	2	Program service revenue including government fees and contracts		100																									
	3	Membership dues and assessments		3575																									
	4	Investment income		0																									
	5a	Gross amount from sale of assets other than inventory					0																						
	5b	Less: cost or other basis and sales expenses					0																						
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)							0																				
	6	Special events and activities (attach schedule):																											
	6a	Gross revenue (not including \$ <u>520</u> of contributions reported on line 1)								6979																			
	6b	Less: direct expenses other than fundraising expenses								7866																			
6c	Net income or (loss) from special events and activities (line 6a less line 6b)										(887)																		
7a	Gross sales of inventory, less returns and allowances								0																				
7b	Less: cost of goods sold								0																				
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)																												
8	Other revenue (describe ▶ <u>Library Fees, Fence Rental, advertising</u>)														448														
9	Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)														3801														
Expenses	10	Grants and similar amounts paid (attach schedule)													0														
	11	Benefits paid to or for members													0														
	12	Salaries, other compensation, and employee benefits													0														
	13	Professional fees and other payments to independent contractors													0														
	14	Occupancy, rent, utilities, and maintenance													0														
	15	Printing, publications, postage, and shipping													3576														
	16	Other expenses (describe ▶ <u>office supplies, Insurance, Bank Fees</u>)													1244														
17	Total expenses (add lines 10 through 16)													4819															
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)													(1018)														
	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)													8000	8646													
	20	Other changes in net assets or fund balances (attach explanation)													0														
	21	Net assets or fund balances at end of year (combine lines 18 through 20)													7628														

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 Specific Instructions on page 39.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	8000	6982
23 Land and buildings	0	0
24 Other assets (describe ▶ <u>Library Holdings, Fencing</u>)	646	646
25 Total assets	8646	7628
26 Total liabilities (describe ▶)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	8646	7628

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 40.)		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?		
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 n/a
29	(Grants \$)	29a n/a
30	(Grants \$)	30a n/a
31	Other program services (attach schedule) (Grants \$)	31a n/a
32	Total program service expenses (add lines 28a through 31a)	32 n/a

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See Specific Instructions on page 40.)

(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
Warren J. Mick, 750 Meadowdale Rd, Attamont NY 12009	President / 4	0	0	0
Deaise Leonard, 389 Adams Rd, Greenfield MA 01301	Vice Pres. / 11	0	0	0
James Strohecker, 210 S. 5th Ave ST, Perkasie PA 18944	Treasurer / 12	0	0	0

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?	X	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement.)		X
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?		X
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 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 n/a		
39 501(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 1870.		
40a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ : section 4912 ▶ : section 4955 ▶ n/a		
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. n/a		
c Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958 ▶ n/a		
d Enter: Amount of tax on line 40c, above, reimbursed by the organization ▶ n/a		
41 List the states with which a copy of this return is filed. ▶ MA		
42 The books are in care of ▶ J. Strohecker Telephone no. ▶ (215) 453-0201 Located at ▶ 210 South 5th St, Perkasie PA ZIP + 4 ▶ 18944-1316		
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 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.

Signature of officer: Warren J. Mick Date: 4/28/02

Type or print name and title: Warren J. Mick

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no.	



Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

2001

Department of the Treasury
Internal Revenue Service

For calendar year 2001 or other tax year beginning 1/1, 2001, and ending 12/31, 2001

▶ See separate instructions.

A <input type="checkbox"/> Check box if address changed B Exempt under section <input checked="" type="checkbox"/> 501(C)(7) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Please Print or Type	Name of organization (<input type="checkbox"/> check box if name changed and see instructions) <u>Northeast Border Collie Association, Inc.</u>	D Employer identification number (Employees' trust, see instructions for Block D on page 7.) <u>14-1830140</u>	
		Number, street, and room or suite no. (If a P.O. box, see page 7 of instructions.) <u>750 Meadowdale Rd</u>		E New unrelated bus. activity codes (See instructions for Block E on page 7.)
		City or town, state, and ZIP code <u>Altamont NY 12009</u>		

C Book value of all assets at end of year 7628

F Group exemption number (see instructions for Block F on page 7) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ Sale of calendars, shirts, hats, etc. with Logo

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ Telephone number ▶ ()

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales <u>5047</u>	5047		
b	Less returns and allowances <u>0</u>			
	c Balance ▶	1c		
2	Cost of goods sold (Schedule A, line 7)	4997		
3	Gross profit (subtract line 2 from line 1c)	50		50
4a	Capital gain net income (attach Schedule D)			
b	Net gain (loss) (Form 4797, Part II, line 18) (attach Form 4797)			
c	Capital loss deduction for trusts			
5	Income (loss) from partnerships and S corporations (attach statement)			
6	Rent income (Schedule C)	153	252	(99)
7	Unrelated debt-financed income (Schedule E)			
8	Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10	Exploited exempt activity income (Schedule I)			
11	Advertising income (Schedule J)			
12	Other income (see page 9 of the instructions—attach schedule)			
13	Total (combine lines 3 through 12)	203	252	(49)

Part II Deductions Not Taken Elsewhere (See page 9 of the instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule)	18		
19	Taxes and licenses	19		
20	Charitable contributions (see page 11 of the instructions for limitation rules)	20		
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25		
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule)	28		
29	Total deductions (add lines 14 through 28)	29		
30	Unrelated business taxable income before net operating loss deduction (subtract line 29 from line 13)	30		(49)
31	Net operating loss deduction	31		
32	Unrelated business taxable income before specific deduction (subtract line 31 from line 30)	32		(49)
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1000
34	Unrelated business taxable income (subtract line 33 from line 32). If line 33 is greater than line 32, enter the smaller of zero or line 32	34		0

Part III Tax Computation

35 Organizations Taxable as Corporations (see instructions for tax computation on page 12). Controlled group members (sections 1561 and 1563)—check here <input type="checkbox"/> . See instructions and: a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ b Enter organization's share of: (1) additional 5% tax (not more than \$11,750) \$ _____ (2) additional 3% tax (not more than \$100,000) \$ _____ c Income tax on the amount on line 34 ▶		
36 Trusts Taxable at Trust Rates (see instructions for tax computation on page 13) Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) ▶		36
37 Proxy tax (see page 13 of the instructions) ▶		37
38 Alternative minimum tax ▶		38
39 Total (add lines 37 and 38 to line 35c or 36, whichever applies) ▶		39 0

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a	
b Other credits (see page 13 of the instructions)	40b	
c General business credit—Check here and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s)(specify) ▶ _____	40c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	40d	
e Total credits (add lines 40a through 40d)	40e	
41 Subtract line 40e from line 39	41	
42 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule).	42	
43 Total tax (add lines 41 and 42)	43	
44 Payments: a 2000 overpayment credited to 2001	44a	
b 2001 estimated tax payments	44b	
c Tax deposited with Form 8868	44c	
d Foreign organizations—Tax paid or withheld at source (see instructions)	44d	
e Backup withholding (see instructions)	44e	
f Other credits and payments (see instructions)	44f	
45 Total payments (add lines 44a through 44f)	45	0
46 Estimated tax penalty (see page 4 of the instructions). Check <input type="checkbox"/> if Form 2220 is attached	46	
47 Tax due—If line 45 is less than the total of lines 43 and 46, enter amount owed ▶	47	
48 Overpayment—If line 45 is larger than the total of lines 43 and 46, enter amount overpaid ▶	48	
49 Enter the amount of line 48 you want: Credited to 2002 estimated tax ▶ Refunded ▶	49	

Part V Statements Regarding Certain Activities and Other Information (See instructions on page 15.)

1 At any time during the 2001 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," the organization may have to file Form TD F 90-22.1. If "Yes," enter the name of the foreign country here ▶ _____	Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see page 15 of the instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____		

Schedule A—Cost of Goods Sold (See instructions on page 16.)

Method of inventory valuation (specify) ▶

1 Inventory at beginning of year	1	0	6 Inventory at end of year	6	0
2 Purchases	2	4641	7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	4997
3 Cost of labor	3	0			5047
4a Additional section 263A costs (attach schedule)	4a	0	8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
b Other costs (attach schedule)	4b	356			X
5 Total—Add lines 1 through 4b	5	5047			

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer: Warren F. Mich Date: 4/28/02 Title: President

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only Preparer's signature: _____ Date: _____ Check if self-employed Preparer's SSN or PTIN: _____
Firm's name (or yours if self-employed), address, and ZIP code: _____ EIN: _____ Phone no. () _____

(See instructions on page 16.)

Description of property		
(1) Loan of books + video's about Border Collies		
(2) Rental of fencing to members for their sheepday competitions		
(3)		
(4)		
Rent received or accrued		Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
(1)	33	252
(2)	120	0
(3)		
(4)		
Total	Total 153	Enter here and on line 6, column (B), Part I, page 1. 252

(Add totals of columns 2(a) and 2(b). Enter here and on line 6, column (A), Part I, page 1.)

(See instructions on page 17.)

Description of debt-financed property	Gross income from or allocable to debt-financed property	Deductions directly connected with or allocable to debt-financed property	
		Straight line depreciation (attach schedule)	Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	Average adjusted basis of or allocable to debt-financed property (attach schedule)	Column 4 divided by column 5	Alloable deductions (column 6 total of columns 3(a) and 3(b))
(1)		%	
(2)		%	
(3)		%	
(4)		%	
		Enter here and on line 7, column (A), Part I, page 1.	Enter here and on line 7, column (B), Part I, page 1.

included in column 8

(See instructions on page 18.)

Name of Controlled Organization	Employer Identification Number	Exempt Controlled Organizations			
		Net unrelated income (loss) (see instructions)	Total of specified payments made	Part of column (4) that is included in the controlling organization's gross income	Deductions directly connected with income in column (5)
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations				
Taxable Income	Net unrelated income (loss) (see instructions)	Total of specified payments made	Part of column (9) that is included in the controlling organization's gross income	Deductions directly connected with income in column (10)
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on line 8, Column (A), Part I, page 1.	Add columns 6 and 11. Enter here and on line 8, Column (B), Part I, page 1.