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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)

2007

Open to Public Inspection

Department of the Treasury
Internal Revenue Service(77)

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

A For the 2007 calendar year, or tax year beginning Sep 1, 2007, and ending Aug 31, 2008

B Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instruc-
tions.

C Name of organization

FEDERATION OF SOUTHERN COOPERATIVES

Number and street (or P O box if mail is not delivered to street addr) Room/suite

2769 CHURCH STREET

City, town or country

EAST POINT

State ZIP code + 4

GA 30344

D Employer identification Number

58-1026695

E Telephone number

(404) 765-0991

F Accounting method:

☐ Cash ☒ Accrual☐ Other (specify) ▶

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

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If "Yes," enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list See instructions)

H (d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

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

G Web site: ▶ N/A

J Organization type (check only one)

☒ 501(c) 3 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,146,892.

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

1 Contributions, gifts, grants, and similar amounts received.

a Contributions to donor advised funds

1a

b Direct public support (not included on line 1a)

1b

1,328,380.

c Indirect public support (not included on line 1a)

1c

d Government contributions (grants) (not included on line 1a)

1d

1,313,003.

e Total (add lines 1a through 1d) (cash \$ 2,641,383. noncash \$)

1e

2,641,383.

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2

409,079.

3 Membership dues and assessments

3

5,059.

4 Interest on savings and temporary cash investments

4

80,741.

5 Dividends and interest from securities

5

6a Gross rents

6a

10,630.

b Less: rental expenses

6b

c Net rental income or (loss). Subtract line 6b from line 6a

6c

10,630.

7 Other investment income (describe ▶)

7

8a Gross amount from sales of assets other than inventory

8a

(B) Other

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss). Combine line 8c, columns (A) and (B)

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐

a Gross revenue (not including \$ of contributions reported on line 1b)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events Subtract line 9b from line 9a

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a

10c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11

12

3,146,892.

13 Program services (from line 44, column (B))

13

2,180,509.

14 Management and general (from line 44, column (C))

14

771,788.

15 Fundraising (from line 44, column (D))

15

56,904.

16 Payments to affiliates (attach schedule)

16

17 Total expenses. Add lines 16 and 44, column (A)

17

3,009,201.

18 Excess or (deficit) for the year. Subtract line 17 from line 12

18

137,691.

19 Net assets or fund balances at beginning of year (from line 73, column (A))

19

1,095,745.

20 Other changes in net assets or fund balances (attach explanation) See L-20 Stmt

20

2,367.

21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20

21

1,235,803.

616

8

SCANNED JAN 20 2010

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JAN 14 2010
OGDEN, UT

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. *See instructions*

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here ☐	22a			
22b Other grants and allocations (att sch) (cash \$ _____) non-cash \$ _____ If this amount includes foreign grants, check here ☐	22b			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A See L-25a Stmt	25a 160,000.	136,000.	24,000.	0.
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26 Salaries and wages of employees not included on lines 25a, b, and c	26 1,123,043.	945,147.	177,896.	0.
27 Pension plan contributions not included on lines 25a, b, and c	27			
28 Employee benefits not included on lines 25a - 27	28 297,241.	284,472.	12,769.	0.
29 Payroll taxes	29 96,147.	80,937.	15,210.	0.
30 Professional fundraising fees	30			
31 Accounting fees	31 27,800.	0.	27,800.	0.
32 Legal fees	32 9,374.	400.	8,974.	0.
33 Supplies	33 41,049.	19,236.	18,136.	3,677.
34 Telephone	34 48,161.	33,676.	14,485.	0.
35 Postage and shipping	35 15,274.	5,338.	9,936.	0.
36 Occupancy	36 40,558.	34,187.	6,371.	0.
37 Equipment rental and maintenance	37 15,976.	4,622.	11,354.	0.
38 Printing and publications	38 23,335.	16,195.	3,979.	3,161.
39 Travel	39 170,894.	124,366.	39,782.	6,746.
40 Conferences, conventions, and meetings	40			
41 Interest	41 129,442.	0.	129,442.	0.
42 Depreciation, depletion, etc (attach schedule)	42 73,031.	0.	73,031.	0.
43 Other expenses not covered above (itemize):	43a			
a _____	43b 186,890.	139,993.	39,341.	7,556.
b CONSULTING SERVICES	43c 8,580.	6,184.	2,396.	0.
c DATA PROCESS. SERV.	43d 58,950.	14,006.	9,980.	34,964.
d FOOD PREP.	43e 1,714.	27.	1,687.	0.
e SUBSCRIPTIONS/PUBLICATIONS	43f 11,642.	0.	11,642.	0.
f TAXES & LICENSES	43g 470,100.	335,723.	133,577.	800.
g See Other Expenses Stmt				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 3,009,201.	2,180,509.	771,788.	56,904.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ASSISTING NEEDY FARMERS		Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
a ORGANIZATION ASSISTS AND TRAINS FARMERS IN MARKETING OF PRODUCTS AND MANAGING THEIR FINANCES. ALSO, SUPPORTING NEEDY FARMERS AND KEEPING THEM ABREAST OF NEW TECHNOLOGY. (Grants and allocations \$ 0.) If this amount includes foreign grants, check here ☐		2,180,509.
b _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐		
c _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐		
d _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐		
e Other program services (Grants and allocations \$ _____) If this amount includes foreign grants, check here ☐		
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		2,180,509.

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Form 990 (2007)

Part IV Balance Sheets (See the instructions.)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
45	Cash — non-interest-bearing	348,642.	45	377,514.
46	Savings and temporary cash investments	1,444,009.	46	1,539,580.
47a	Accounts receivable			
b	Less: allowance for doubtful accounts		47c	
48a	Pledges receivable	415,345.		
b	Less: allowance for doubtful accounts		48c	415,345.
49	Grants receivable	319,448.	49	200,372.
50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)	34,292.	50a	60,566.
b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
51a	Other notes and loans receivable (attach schedule)	31,000.		
b	Less: allowance for doubtful accounts		51c	31,000.
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges	30,905.	53	33,133.
54a	Investments — publicly-traded securities L-54a Stmt ☒ Cost ☐ FMV	173,980.	54a	177,678.
b	Investments — other securities (attach sch) ☐ Cost ☐ FMV		54b	
55a	Investments — land, buildings, & equipment: basis			
b	Less: accumulated depreciation (attach schedule)		55c	
56	Investments — other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	1,917,751.		
b	Less: accumulated depreciation (attach schedule)	1,341,545.	57c	576,206.
58	Other assets, including program-related investments (describe _____)		58	
59	Total assets (must equal line 74) Add lines 45 through 58	3,464,212.	59	3,411,394.
60	Accounts payable and accrued expenses	297,294.	60	275,544.
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)	1,429,311.	64b	1,105,018.
65	Other liabilities (describe <u>See Line 65 Stmt</u>)	641,862.	65	795,029.
66	Total liabilities. Add lines 60 through 65	2,368,467.	66	2,175,591.
67	Organizations that follow SFAS 117, check here ☒ and complete lines 67 through 69 and lines 73 and 74.			
67	Unrestricted	-2,590,271.	67	-2,392,690.
68	Temporarily restricted	1,856,600.	68	1,588,913.
69	Permanently restricted	1,829,416.	69	2,039,580.
70	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74.			
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	1,095,745.	73	1,235,803.
74	Total liabilities and net assets/fund balances. Add lines 66 and 73	3,464,212.	74	3,411,394.

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Form 990 (2007)

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	3,160,897.
b	Amounts included on line a but not on Part I, line 12:		
1	Net unrealized gains on investments	b1	2,367.
2	Donated services and use of facilities	b2	11,638.
3	Recoveries of prior year grants	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	14,005.
c	Subtract line b from line a	c	3,146,892.
d	Amounts included on Part I, line 12, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	3,146,892.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	3,020,839.
b	Amounts included on line a but not on Part I, line 17:		
1	Donated services and use of facilities	b1	11,638.
2	Prior year adjustments reported on Part I, line 20	b2	
3	Losses reported on Part I, line 20	b3	
4	Other (specify):	b4	
	Add lines b1 through b4	b	11,638.
c	Subtract line b from line a	c	3,009,201.
d	Amounts included on Part I, line 17, but not on line a :		
1	Investment expenses not included on Part I, line 6b	d1	
2	Other (specify):	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	3,009,201.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 and deferred compensation plans	(E) Expense account and other allowances
RALPH PAIGE 329 RED OAK LANE PINE MOUNTAIN, GA 31822	EXECUTIVE DIRECTOR 40.00	90,000.	0.	0.
LINDA CAVITT 2769 CHURCH ST. EAST POINT, GA 30344	VP FINANCE 40.00	70,000.	0.	0.
SEE ATTACHED LISTING 2769 CHURCH STREET EAST POINT GA 30344	BOARD MEMBERS 5.00	0.	0.	0.

	Yes	No
--	-----	----

75b	X
-----	---

75c	X
-----	---

75d	N/A
-----	-----

Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances

Yes	No
-----	----

76	X
----	---

77		X
----	--	---

78a	X
-----	---

78b		
-----	--	--

79		X
----	--	---

80 a	X
------	---

81 a

81b	X
-----	---

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82 b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	N/A	
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
85 c	Dues, assessments, and similar amounts from members	N/A	
85 d	Section 162(e) lobbying and political expenditures	N/A	
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85 h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86 a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	N/A	
86 b	Gross receipts, included on line 12, for public use of club facilities	N/A	
87 a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	N/A	
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	N/A	
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
88 b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
89 b	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 become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
89 c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
89 d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
89 e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89 f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89 g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	N/A	
90 a	List the states with which a copy of this return is filed <u>See States Filed In</u>		
90 b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)		31
91 a	The books are in care of <u>Linda Cavitt</u> Telephone number <u>(404) 765-0991</u> Located at <u>2769 CHURCH STREET, EAST</u> <u>POINT</u> <u>GA</u> ZIP + 4 <u>30344</u>		
91 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 <u></u>		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.			

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Form 990 (2007)

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States?

91 c

X

If 'Yes,' enter the name of the foreign country

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here

and enter the amount of tax-exempt interest received or accrued during the tax year. 92

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a MANAGEMENT FEES					224,236.
b TIMBER INCOME					16,747.
c REGIST. FEES					7,576.
d PROGRAM SERVICES					37,507.
e OTHER INCOME					123,013.
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					5,059.
95 Interest on savings & temporary cash invmnts			14	80,741.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	10,630.	
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				91,371.	414,138.
105 Total (add line 104, columns (B), (D), and (E))					505,509.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

93 THE MANAGEMENT FEES PROVIDE REVENUE TO THE ORGANIZATION AS THE ORGANIZATION

94 PROVIDES MINORITY FARMERS WITH THE LATEST FARM MANAGEMENT TECHNIQUES.

103 MEMBERSHIP DUES ARE THE RESULT OF THE ORGANIZATION RECRUITING FARMERS

SO THEY CAN LEARN TO BETTER MANAGE THEIR FARMS.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

N/A

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

X No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

Yes

X No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

N/A

Yes No

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity . . .

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

Yes No

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity . . .

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- ----- -----			
b	----- ----- -----			
c	----- ----- -----			
Totals				

Yes No

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above? . . .Please
Sign
Here

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 *Ray Tange* Date 11-2-2009

Type or print name and title. Executive Director

Paid
Pre-
parer's
Use
Only

Preparer's signature *[Signature]* Date 7/2/09 Check if self-employed ☐ Preparer's SSN or PTIN (See General Instruction X)

Firm's name (or yours if self-employed), address, and ZIP + 4 MARTIN, HARPS, SYPHOE & CO.
167 TRINITY AVE S.W.
ATLANTA GA 30303 EIN 58-1678906
Phone no (404) 525-3508

BAA

Form 990 (2007)

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Organization Exempt Under**
Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),**
501(n), or 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information — (See separate instructions.)****► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No 1545-0047

2007

Name of the organization

FEDERATION OF SOUTHERN COOPERATIVES

Employer identification number

58-1026695

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SHIRLEY SHERRON 201 GARDEN HILL DR. ALBANY GA 31705	GA STATE DIR. 40.00	63,000.	0.	0.
EDWARD PENNICK 4145 JEFFREY DR. COLLEGE PARK GA 30349	DIR. LAND RETENTION 40.00	61,900.	0.	0.
CORNELIUS BLANDING 226 GRAVES RD. FAYETTEVILLE GA 30214	DIR. OF MARKETING 40.00	60,000.	0.	0.
MELBAH SMITH 218 PETER MCAFFEE DR. BRANDON MS 39042	PROJECT DIR. 40.00	59,000.	0.	0.
JOHN ZIPPERT 512 SPRINGFIELD AVE. EUTAW AL 35462	DIR. OF PROG. OPER 40.00	55,000.	0.	0.
Total number of other employees paid over \$50,000	2			

Part II A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	NONE	

Part II B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	NONE	

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

Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See instructions.)

Yes No

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities **►** \$ _____
(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3a** Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

- 4a** Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g

4a X

b Did the organization make any taxable distributions under section 4966?

4b X

c

Did the organization make a distribution to a donor, donor advisor, or related person?

4c X

d Enter the total number of donor advised funds owned at the end of the tax year **►** _____

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year **►** _____

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts **►** _____

0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year **►** _____

0

Part IV Reason for Non-Private Foundation Status (See instructions.)I certify that the organization is not a private foundation because it is. (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization:
☐ Type I ☐ Type II ☐ Type III-Functionally Integrated ☐ Type III-Other

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

BAA

Schedule A (Form 990 or 990-EZ) 2007

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.***Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,956,164.	3,196,418.	2,463,858.	4,485,235.	13,101,675.
16 Membership fees received	5,260.	4,725.	6,125.	4,450.	20,560.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	285,181.	389,523.	572,627.	425,815.	1,673,146.
18 Gross income from interest, dividends, amts rec'd from payments on securities loans (sec. 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975	90,717.	65,991.	62,089.	39,759.	258,556.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. See L-22 Stmt	1,647.	0.	16,050.	62,554.	80,251.
23 Total of lines 15 through 22	3,338,969.	3,656,657.	3,120,749.	5,017,813.	15,134,188.
24 Line 23 minus line 17	3,053,788.	3,267,134.	2,548,122.	4,591,998.	13,461,042.
25 Enter 1% of line 23	33,390.	36,567.	31,207.	50,178.	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 269,221.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 13,461,042.
d Add: Amounts from column (e) for lines:					
18 258,556.	19				26d 338,807.
22 80,251.	26b				26e 13,122,235.
e Public support (line 26c minus line 26d total)					26f 97.48 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:					
(2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines	15	16			27c
17 20	21			27d	
d Add: Line 27a total _____ and line 27b total _____					27e
e Public support (line 27c total minus line 27d total)					27f
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27g %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27h %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29			
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30			
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain. (If you need more space, attach a separate statement.)	31			

32	Does the organization maintain the following:				
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a			
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b			
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c			
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d			
If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.)					

33	Does the organization discriminate by race in any way with respect to:				
a	Students' rights or privileges?	33a			
b	Admissions policies?	33b			
c	Employment of faculty or administrative staff?	33c			
d	Scholarships or other financial assistance?	33d			
e	Educational policies?	33e			
f	Use of facilities?	33f			
g	Athletic programs?	33g			
h	Other extracurricular activities?	33h			
If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.)					

34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a			
b	Has the organization's right to such aid ever been revoked or suspended?	34b			
If you answered 'Yes' to either 34a or b, please explain using an attached statement					
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.	35			

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ☐ **a** if the organization belongs to an affiliated group. Check ☐ **b** if you checked 'a' and 'limited control' provisions apply.**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table —		
If the amount on line 40 is —		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is —		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h.)

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount

Form 990
Part II, Line 25a

**Compensation of Current Officers, Directors,
Key Employees, Etc.**

2007

Name as Shown on Return

FEDERATION OF SOUTHERN COOPERATIVES

Employer Identification No

58-1026695

Compensation

Name	Chk if a Bus	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
RALPH PAIGE	☐	90,000.	76,500.	13,500.	0.
LINDA CAVITT	☐	70,000.	59,500.	10,500.	0.
SEE ATTACHED LISTING	☐	0.			
	☐				
Total Compensation Received		160,000.	136,000.	24,000.	0.

Contributions to Employee Benefit Plans & Deferred Compensation Plans

Name	Chk if a Bus	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
RALPH PAIGE	☐	0.			
LINDA CAVITT	☐	0.			
SEE ATTACHED LISTING	☐	0.			
	☐				
Total Contributions to Employee Benefit Plans & Deferred Compensation Plans		0.			

Expense Account and Other Allowances

Name	Chk if a Bus	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
RALPH PAIGE	☐	0.			
LINDA CAVITT	☐	0.			
SEE ATTACHED LISTING	☐	0.			
	☐				
Total Expense Account and Other Allowances		0.			
Total to Part II, Line 25a. ▶		160,000.	136,000.	24,000.	0.

Form 990, Page 2, Part II, Line 43

Other Expenses Stmt

Other expenses not covered above (itemize):	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
GRANTS ISSUED	60,746.	60,000.	746.	0.
ADMINISTRATIVE COST	118,112.	118,112.	0.	0.
MISCELLANEOUS	1,675.	0.	875.	800.
BANK CHARGES	26,176.	449.	25,727.	0.
EQUIPMENT, NONCAP.	16,862.	12,600.	4,262.	0.
UTILITIES	41,979.	9,558.	32,421.	0.
REPAIRS/MAINTENANCE	28,737.	2,639.	26,098.	0.
STIPENDS	6,401.	3,701.	2,700.	0.
MEMBERSHIP DUES	2,956.	1,197.	1,759.	0.
INDIRECT COSTS	121,316.	121,316.	0.	0.
INSURANCE	35,761.	123.	35,638.	0.
TRAINING/WORKSHOPS	6,441.	6,028.	413.	0.
ADVERTISING	0.	0.	0.	0.
BAD DEBT EXPENSE	2,938.	0.	2,938.	0.
Total	<u>470,100.</u>	<u>335,723.</u>	<u>133,577.</u>	<u>800.</u>

Form 990, Part VI, Page 7, Line 90a

States Filed InGeorgiaDistrict of Columbia

Form 990, Page 1, Part I, Line 20

Other Changes in Net Assets or Fund Balances

Description	Amount
UNREALIZED GAIN ON INVESTMENT	2,367.
Total	<u>2,367.</u>

Form 990, Page 4, Part IV, Line 54a

Investments - Publicly-Traded Securities Statement

Description	Cost or FMV	Beginning of Year	End of Year
COOPERATIVE BUSINESS INTERNATIONAL COMMON STK.	Cost	50,000.	50,000.
SUN-BEAM COMMON STK.	FMV	109,992.	112,359.
ACCRUED INTEREST	FMV	11,603.	12,708.
OTHER	Cost	2,385.	2,611.
Total		<u>173,980.</u>	<u>177,678.</u>

Form 990, Page 4, Part IV, Line 65

Other Liabilities Statement

Line 65 - Other Liabilities:	Beginning of Year	End of Year
PAYROLL TAXES AND OVERDRAFT	322,718.	423,988.
ACCRUED PENSION LIABILITY	319,144.	319,144.
ACCRUED LEAVE		51,897.
Total	<u>641,862.</u>	<u>795,029.</u>

Schedule A, Part IV-A, Line 22

Other Income

Description	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
OTHER REVENUE	1,647.	0.	16,050.	62,554.	80,251.
Total	<u>1,647.</u>	<u>0.</u>	<u>16,050.</u>	<u>62,554.</u>	<u>80,251.</u>

Supporting Statement of:

Form 990 p 4/Line 64b, column (B)

Description	Amount
MORTGAGE PAYABLE DUE JUNE 2010, 8%	1,020,848.
REVOLVING LOAN FUND, VARYING INTEREST RATES	84,170.
Total	<u>1,105,018.</u>

Federation of Southern Cooperatives/Land Assistance Fund

Board of Directors Address List

Woodrow Keown, President

3124 Frazier Pike
Little Rock, AR 72206
Home: (501) 490-0457
Office: (501) 490-1058
Fax: (501) 490-0833
Cell: (501) 779-3714
Email: cscfcu@att.net

Edward Cline, Vice President

3726 Parkwood
Houston, TX 77021
Home: (713) 748-0451
Fax: (713) 747-3466
Cell: (713) 306-7184
Email: bertcli@aol.com

Shirley Blakley, Secretary

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Shuqualak, MS 39361
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Office: (662) 793-4521
Fax: (662) 793-4791
Cell: (662) 251-1234
Email: sblakley@bellsouth.net

Carrie Fulghum, Treasurer

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Office: (205) 652-4745
Fax: (205) 652-9678
Cell: (205) 349-2817
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Helen Fields

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Cell: (843) 830-8612

Norwood Davis

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Email: NWBD@juno.com

Gonze "G.L." Twitty

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Fax: (803) 313-9609
Cell: (803) 416-6643

Mattie Mack

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Pearl Long Gadson

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Daniel Bustamante

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Fax: (713) 862-0909

Cell: (713) 882-1649

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Satina James

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Attorney George Howell

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Suite 1500

Atlanta, GA 30309

Office: (404) 541-2717

Fax: (404) 541-2719

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**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

Department of the Treasury
Internal Revenue Service► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	FEDERATION OF SOUTHERN COOPERATIVES	58-1026695
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	2769 CHURCH STREET, City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	EAST POINT	GA 30344

Check type of return to be filed (file a separate application for each return):

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (section 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ► Linda Cavitt

Telephone No ► (404) 765-0991 FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until Apr 15, 20 09, to file the exempt organization return for the organization named above.
The extension is for the organization's return for

- ☐ calendar year 20__ or
► ☒ tax year beginning Sep 1, 20 07, and ending Aug 31, 20 08.

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.Form **8868** (Rev. 4-2008)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. You must file original and one copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	FEDERATION OF SOUTHERN COOPERATIVES	58-1026695
	Number, street, and room or suite number. If a P.O. box, see instructions	For IRS use only
	2769 CHURCH STREET,	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	EAST POINT GA 30344	

Check type of return to be filed (File a separate application for each return):

- | | | | |
|--|--|--------------------------------------|------------------------------------|
| ☒ Form 990 | ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 6069 |
| ☐ Form 990-BL | ☐ Form 990-T (section 401(a) or 408(a) trust) | ☐ Form 4720 | ☐ Form 8870 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 5227 | |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of Linda Cavitt
Telephone No (404) 765-0991 FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until Jul 15, 2009.

5 For calendar year _____, or other tax year beginning Sep 1, 2007, and ending Aug 31, 2008

6 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension ORGANIZATION NEEDS ADDITIONAL TIME

TO GATHER INFORMATION TO PROPERLY COMPLETE FINANCIAL AUDIT AND SCHEDULE
B.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$	0.
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instrs	8c \$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature [Signature] Title CPA Date 7/15/09