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Form **990-EZ**

Short Form 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)

OMB No 1545-1150

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning , and ending**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**Kansas Farm Bureau Legal Foundation**

Number and street (or P.O. box, if mail is not delivered to street address)

2627 KFB Plaza

Room/suite

City or town, state or country, and ZIP + 4

Manhattan**KS 66503-8155****D** Employer identification number**48-1243473****E** Telephone number**785-587-6000****F** Group Exemption

Number

• **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 Website: **NA****J** Tax-exempt status (check only one) — ☒ 501(c) (**3**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

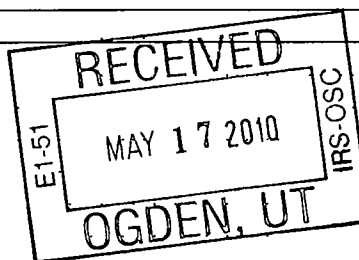
H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ **\$ 75,738**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	59,731
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	3,410
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>	6	
	a	Gross revenue (not including \$ 5,600 of contributions reported on line 1)	6a	12,597
	b	Less direct expenses other than fundraising expenses	6b	13,038
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	-441	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	62,700	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	5,500
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe See Statement 1)	16	23,129
	17	Total expenses. Add lines 10 through 16	17	28,629
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	34,071
	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	290,333
	20	Other changes in net assets or fund balances (attach explanation) See Statement 2	20	39,583
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	363,987

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	290,333	363,987
23 Land and buildings		
24 Other assets (describe)		
25 Total assets	290,333	363,987
26 Total liabilities (describe)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	290,333	363,987

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

Form 990-EZ (2009)

Part III Statement of Program Service Accomplishments (See the instructions for Part III.)	Expenses
What is the organization's primary exempt purpose? See Statement 3	(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)
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 See Statement 4 (Grants \$ 5,500) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 28,589
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 (attach schedule) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32 28,589

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for 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
Steve Baccus 2627 KFB Plaza Manhattan KS 66503	President	0	0	0
Edie Dahlsten 922 Shawnee Rd Lindsborg KS 67456	Vice Pres.	0	0	0
Charles S. Arthur, III 4550 Meadow Crest Manhattan KS 66502	Secretary	0	0	0
Carol Sherley-Days 7291 Cedar Creek Rd Manhattan KS 66502	Treasurer	0	0	0
Jeffery Grossenbacher 1943 224th Road Bern KS 66408	Director	0	0	0
George Pretz 33961 Cedar Niles Rd Paola KS 66071	Director	0	0	0
Richard Felts 3453 County Road 4700 Liberty KS 67351	Director	0	0	0
Robert Voegele 29432 21st Road Arkansas City KS 67005	Director	0	0	0
Craig Stephenson 6696 S. Donmeyer Rd. Gypsum KS 67448	Director	0	0	0
Jerry McReynolds 1757 31 Rd Woodston KS 67675	Director	0	0	0
Keith Miller 363 NE 80 Ave. Great Bend KS 67530	Director	0	0	0
John Stegman 306 Hall St. Spearville KS 67876	Director	0	0	0
Fred Askren 501 N 5th St. Garden City KS 67846	Director	0	0	0
Linda Franklin 5940 Road 24 Goodland KS 67735	Director	0	0	0
Helen Norris 476 S Ridge Rd Wellington KS 67152	Director	0	0	0
Jim Sipes 12224 W Road 25 Manter KS 67862	Director	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part V)

	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? If "Yes," attached a conformed copy of the changes		X
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, attach a statement explaining 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 subject to section 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?		
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr 37a		
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 outstanding at the end of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40a , section 4955 40a		
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 is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
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 40e		X
41 List the states with which a copy of this return is filed 41 <u>None</u>		
42a The organization's books are in care of 42a <u>Carol Sherley-Days</u> Telephone no 42a <u>785-587-6000</u> <u>2627 KFB Plaza</u> Located at 42a <u>Manhattan, KS</u> ZIP + 4 42a <u>66503</u>		
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)? 42b		X
If "Yes," enter the name of the foreign country 42b _____ 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 ? 42c		X
If "Yes," enter the name of the foreign country 42c _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here 43 <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year 43 _____		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45		X

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 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	X	
b If "Yes," was the related organization a section 527 organization?		X

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."

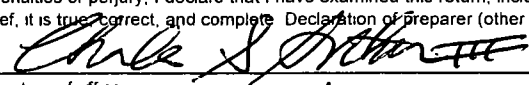
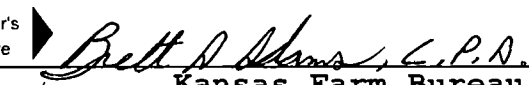
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

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 receiving over \$100,000 ▶

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		Date 5/6/10	
	Type or print name and title Charles S. ARTHUR III SECRETARY			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's Identifying Number (See instr.)
	 Firm's name (or yours if self-employed), address, and ZIP + 4	02/26/10	<input type="checkbox"/>	510-76-8531
	Kansas Farm Bureau PO Box 3500 Manhattan, KS 66505-8508			EIN ▶ Phone no 785-587-6000

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

☒ Yes ☐ No

DAA

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	48,949	49,686	76,768	56,840	59,731	291,974
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	48,949	49,686	76,768	56,840	59,731	291,974
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						106,142
6 Public support. Subtract line 5 from line 4						185,832

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	48,949	49,686	76,768	56,840	59,731	291,974
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,816	9,124	14,455	9,740	3,410	41,545
9 Net income from unrelated business activities, whether or not the business is regularly carried on	8,587	0	244	374	0	9,205
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						342,724
12 Gross receipts from related activities, etc. (see instructions)					12	9,108
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	54.22 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	45.59 %
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a **33 1/3 % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3 % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Provide any other additional information. See instructions.

48-1243473

Federal Statements

FYE: 12/31/2009

Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Amount</u>
Expenses	\$
Travel	10,685
Meeting Expense	2,790
Office Supplies	900
Telephone	1,238
Postage	20
Printing & Copying	109
Corporate Annual Report	40
Miscellaneous	73
Dues & Subscriptions	6,676
IT Services-Other	32
Meals	566
Total	\$ <u>23,129</u>

Statement 2 - Form 990-EZ, Part I, Line 20 - Other Changes in Net Assets or Fund Balances

<u>Description</u>	<u>Amount</u>
Adjustment for investments no longer carried at market value.	\$ <u>39,583</u>
Total	\$ <u>39,583</u>

Statement 3 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description**

Dedicated to providing services to farmers/ranchers and their rural communities in order to help keep the agricultural community viable. This is accomplished through education, advocacy and protection.

Statement 4 - Form 990-EZ, Part III, Line 28 - Statement of Program Service Accomplishments**Description**

America needs an agriculture that supports healthy rural communities, protects the environment, and promotes a safe, diverse, and stable food supply. To achieve these goals, America needs a healthy family farm-based system of agriculture. Targeted, top-notch legal information and advocacy are indispensable in the struggle to defend family-based agriculture and secure social and economic justice for farmers.

Kansas Farm Bureau Legal Foundation was established to develop substantive, credible materials designed to address cutting-edge legal issues in courtrooms, attorneys, local government officials and the media. In 2009, the Foundation published 27 articles in the Kansas Farm Bureau Leader Letter that is disseminated to over 36,000 individuals.

In addition, the Foundation has succeeded as an advocate and educator by speaking to audiences across the State of Kansas on topical issues surrounding agricultural issues. For instance, staff spoke at 45 different events averaging 60 participants at each event for a total of 2,700 individuals. Topics included: oil and gas; wind energy; agricultural law update, agri-tourism, hay and forage liability; farm and hunting leases, grain elevator failures, urban sprawl, annexation, fence laws, zoning regulations, nuisance and Endangered Species Act to name a few.

Further, the Foundation leads the effort by producing timely papers that impact the economic and legal viability of agriculture. Issues include: The Introduction of Genetically Modified Organisms (GMOs); Grain Elevator Failure and the Impact on Farmers; Wind Energy Leases; and Eminent Domain.

Finally, the Foundation works with such organizations such as the Kansas Bar Association and hosts Agricultural Law Seminars for attorneys from around the State of Kansas. The hope is to educate rural, private practitioners and urban attorneys, along with policy-makers, business leaders, and academics with timely court cases, regulations and laws that impact agriculture.