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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form
▶ *The organization may have to use a copy of this return to satisfy state reporting requirements*

OMB No 1545-1150

2010

Open to Public Inspection

A **For the 2010 calendar year, or tax year beginning , and ending**

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

C Name of organization
JACKSON COUNTY FARM BUREAU

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
102 S OLIVE STREET

City or town | state or country | ZIP + 4
MAQUOKETA | IA | 52060-3014

D **Employer identification number**
42-0338220

E Telephone number
(563) 652-2456

F Group Exemption Number ▶ 0626

G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶

I **Website:** ▶ N/A

J **Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) ◀ (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 $50,000
A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 130,234

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	17,919
	2	Program service revenue including government fees and contracts	2	27,340
	3	Membership dues and assessments	3	65,840
	4	Investment income	4	19,135
	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	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) 6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) 6b		
	c	Less: direct expenses from gaming and fundraising events. 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0
	7a	Gross sales of inventory, less returns and allowances 7a		
	b	Less cost of goods sold 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
	8	Other revenue (describe in Schedule O)	8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	130,234
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	28,574
	13	Professional fees and other payments to independent contractors	13	590
	14	Occupancy, rent, utilities, and maintenance	14	21,285
	15	Printing, publications, postage, and shipping	15	400
	16	Other expenses (describe in Schedule O)	16	74,346
	17	**Total expenses.** Add lines 10 through 16 ▶	17	125,195
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,039
	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	264,470
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	269,509

For Paperwork Reduction Act Notice, see the separate instructions.
(HTA)

Form **990-EZ** (2010)

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5

Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	47,261	22	58,141
23	Land and buildings	216,115	23	209,274
24	Other assets (describe in Schedule O)	1,094	24	2,094
25	**Total assets**	264,470	25	269,509
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	264,470	27	269,509

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

Check if the organization used Schedule O to respond to any question in this Part III ☐

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

What is the organization's primary exempt purpose? PROVIDE CURRENT AG INFORMATION

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC 1,659 MEMBERS WERE BENEFITTED IN 2010

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses.** (add lines 28a through 31a) ▶ 32 0

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SKOTT GENT 1616 BUNKER HILL RD MONMOUTH IA 52309	Title PRESIDENT Hr/WK 2.50	0		
SCOTT HINGTGEN 30206 BELLEVUE CASCADE BELLEVUE IA 52031	Title VICE PRESIDENT Hr/WK 2.50	0		
KEVIN CORNELIUS 15423 317TH AVE BELLEVUE IA 52031	Title SECRETARY Hr/WK 2.50	0		
PAUL GERLACH 12556 CAVES RD MAQUOKETA IA 52060	Title TREASURER Hr/WK 2.50	0		
RON KILBURG 14737 435TH AVE BELLEVUE IA 52031	Title VOTING DELEGATE Hr/WK 2.50	0		
SCOTT SCHECKEL 32731 386TH AVE BELLEVUE IA 52031	Title DIRECTOR Hr/WK 1 50	0		
DAVE BURMAHL 15276 50TH AVE BALDWIN IA 52207	Title DIRECTOR Hr/WK 1 50	0		
JEFF LYNCH 5571 234TH ST BERNARD IA 52032	Title DIRECTOR Hr/WK 1 50	0		
JAMES JOHNSON 101 300TH AVE MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1.50	0		
TIM KAMMEYER 14481 162ND ST MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1.50	0		
CHRIS MATTHIESEN 4468 115TH ST CLINTON IA 52732	Title DIRECTOR Hr/WK 1.50	0		
MARK MILLER 15672 123RD AVE MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1 50	0		
KENDALL FROST 414 JONES AVE MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1 50	0		

Part V **Other Information** (Note the statement requirements in the instructions for Part V)
Check if the organization used Schedule O to respond to any question in this Part V . . . . ☐

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		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, explain in Schedule O why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X	
b	If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?	35b	X	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed. ▶ IA			
42 a	The organization's books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (563) 652-2456			
	Located at ▶ 102 S OLIVE STREET City MAQUOKETA ST IA ZIP + 4 ▶ 52060-3014			
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 ▶ _____ 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 ▶ _____			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			

			Yes	No
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		X

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ		X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
49 a	Did the organization make any transfers to an exempt non-charitable related organization?		
b	If "Yes," was the related organization a section 527 organization?		

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
Name None Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			
Name Str City ST ZIP	Title Hr/WK 00			

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None "

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

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☒ No

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

Sign Here

Signature of officer Scott Gent, President Date 7/6/11

Type or print name and title

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
MAX STUDER	Max N. Studer CPA	6/3/2011	☒	P01272566

Firm's name ▶ MAX N STUDER CPA Firm's EIN ▶

Firm's address ▶ PO BOX 1463, JOHNSTON, IA 50131 Phone no (515) 238-1766

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization: JACKSON COUNTY FARM BUREAU

Employer identification number: 42-0338220

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES $74,346

SUPPLIES	596
TELEPHONE	1277
EQUIPMENT RENT & MAINTENANCE	1128
DEPRECIATION	1391
FEDERATION DUES	34,566
REGIONAL & CAMPAIGN MANAGER	2,157
ACQUISITION	869
MEETINGS & ACTIVITIES	7,510
MEMBER PROTECTOR POLICY	1,531
SPOKESMAN	3,417
REGIONAL, DISTRICT, STATE MEETINGS & CONFERENCES	628
INSURANCE	1,186
SCHOLARHIPS	1,000
AG & COMMUNITY SUPPORT	3,671
PER 990-T	13,419
INCOME TAXES	0
OTHER	0
	74,346

FORM 990-EZ, PART I, LINE 20, OTHER CHANGES IN NET ASSETS

UNREALIZED GAIN (LOSS) ON MARKETABLE SECURITIES	0

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS

ACCOUNTS RECEIVABLE & PREPAIDS BEG OF YEAR	1,094	END OF YEAR	2,094

FORM 990-EZ, PART II, LINE 26, LIABILITIES

ACCOUNTS PAYABLE AND RESERVES BEG OF YEAR	0	END OF YEAR	0

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name and address	Title and average hours per week devoted to position	Compensation	Contributions to emp benefit plans & deferred compensation	Expense account and other allowances
KHRISTIAN BECKER 2129 HWY 136 DELMAR IA 52037	Title DIRECTOR Hr/WK 1 50	0	0	0
DAVE MARTIN 22318 S GARRYOWEN RD BERNARD IA 52032	Title DIRECTOR Hr/WK 1 50	0	0	0
JOHN STENDER 6874 33RD ST BALDWIN IA 52207	Title DIRECTOR Hr/WK 1.50	0	0	0
MARTY KRAMER 36637 308TH ST BELLEVUE IA 52031	Title DIRECTOR Hr/WK 1 50	0	0	0
MIKE MCLAUGHLIN 9161 ESGATE RD MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1 50	0	0	0
BLAINE BOCK 14522 HWY 64 MAQUOKETA IA 52060	Title DIRECTOR Hr/WK 1.50	0	0	0
PAUL CARSTENSEN 42448 45TH ST PRESTON IA 52069	Title DIRECTOR Hr/WK 1 50	0	0	0
MARK BANOWETZ 44079 161ST ST BELLEVUE IA 52069	Title DIRECTOR Hr/WK 1.50	0	0	0
KEN LANE 39415 82ND ST SPRAGUEVILLE IA 52074	Title DIRECTOR Hr/WK 1 50	0	0	0
TONY PORTZ 14802 328TH AVE BELLEVUE IA 52031	Title DIRECTOR Hr/WK 1 50	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0