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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)

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

Department of the Treasury Internal Revenue Service

Open to Public Inspection

A	For the	e 2012 q	calendar year, or tax year beginning , and ending			
В	Check if ap	pplicable	C Name of organization		D Employ	er identification number
	Address cl	hange	Kansas Farm Bureau Legal Foundation			
百	Name cha	nge	Doing Business As		48-	1243473
Η		-	Number and street (or P O box if mail is not delivered to street address)	m/suite	E Telephi	one number
님	Initial retur	m	2627 KFB Plaza		785	-587-6000
	Terminated	eď	City, town or post office, state, and ZIP code			
	Amended	return	Manhattan KS 66503-8155		G Gross rece	espts\$ 452,464
$\overline{\sqcap}$	Application	n pending	F Name and address of principal officer			affiliates? Yes X No
ш	**	,	"	(a) Is this a gr	опр сешти тог	
			н	(b) Are all aff	ilıates ındude	d? Yes No
_				If "No	," attach a list	(see instructions)
<u> </u>	Tax-exem	npt status	X 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527			
J	Website:	: N		(c) Group ex		per 🕨
K		rganization		f formation 2	000	M State of legal domicile KS
	Part I		ummary			
145	1 B		escribe the organization's mission or most significant activities			
<u> </u>	1		cated to providing services to farmers/ranchers and			•
Ē	1		munities in order to help keep the agricultural comm		viable	. This
Š	Ê		accomplished through education, advocacy and protect			
Ö	: 2 C		is box 🛌 if the organization discontinued its operations or disposed of more than 25%	% of its net	1 1	
95	3 N		of voting members of the governing body (Part VI, line 1a)		3	13
ë	4 N		of independent voting members of the governing body (Part VI, line 1b)		4	13
	5 T		mber of individuals employed in calendar year 2012 (Part V, line 2a)		5	0
Š	6 1		mber of volunteers (estimate if necessary)		6	55
₹	7a i		related business revenue from Part VIII, column (C), line 12		7a	0
SCAPActivities & Governance) 13	bN	vet unre	lated business taxable income from Form 990-T, line 34	Prior Yea	7b	Current Year
	1	Contribut	tions and grants (Part VIII, line 1h)		,097	74,499
Revenue	9 P	Program	service revenue (Part VIII line 2g)		0	0
š	10 ir	nvestme	ent income (Part VIII, column (A), lines 3,4, and 7d)/ED	8	3,325	547
č	11 0	Other rev	venue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		,457	4,234
			enue – add lines 8 through 11 (must equal/Part VIII) column (A); line 12)		, 965	79,280
			nd similar amounts paid (Part X column (A), lines 1-3)		0	0
	14 B	Benefits	paid to or for members (Part IX, column (A),-line 4)		0	0
S	15 S	Salaries,	other compensation, employee benefits (Part 1X) column (A), lines 5–10)		0	0
Expenses	16aP	Professio	onal fundraising fees (Part IX, column (A), line 11e)		0	0
×	b T	Total fun	draising expenses (Part IX, column (D), line 25) ▶ 0	t de la promotiva		
Ш	" \		penses (Part IX, column (A), lines 11a-11d, 11f-24e)		.,921	108,462
	18 T	Total exp	penses. Add lines 13–17 (must equal Part IX, column (A), line 25)		.,921	108,462
	19 R	Revenue	eless expenses. Subtract line 18 from line 12		,044	-29,182
Net Assets or	30 -	Total ass		inning of Cur	, 164	End of Year 429, 982
ASSe Rate	20 I		sets (Part X, line 16)	433	, 104	429,962
let /	32 N		ts or fund balances. Subtract line 21 from line 20	150	,164	429,982
_	art II		gnature Block	- 403	,,104	429,302
$\overline{}$			perjury, I declare that I have examined this return, including accompanying schedules and statemi	ents and to	the best of	my knowledge and belief it
tr	ue, corre	ect, and c	complete Declaration of preparer (other than officer) is based on all information of which preparer to	has any kno	wledge	itty knowledge and beller, it
_			and & Show Court and		5/	10/12
Sig	an I	S	ignature of officer		Date	
He			(arol E. Sherley-Days/Treasurer			
		T:	ype or punt name and title			-
		Print/Type	e preparer's name Preparer's signature	Date	Check	if PTIN
Pai	id				self-em	ployed
	eparer [Firm's na	me > This tax return	Fi	m's EIN ▶	
Us	e Only [prepared by a			<u></u>
_		Firm's add	dress > non-paid preparer.	P	hone no	
			ss this return with the preparer shown above? (see instructions)			Yes No
For		ork Red	uction Act Notice, see the separate instructions.			Form 990 (2012)

	<u>ıreau Legal Foundatio</u>	<u> 148-1243473</u>	Page 2
	Service Accomplishments ntains a response to any question	in this Part III	· X
Briefly describe the organization's missi		in this Part III	<u>_</u>
Dedicated to providir	ng services to farmers		
communities in order	to help keep the agr	icultural commun	ity viable. This
is accomplished throu	igh education, advocad	cy and protection	n.
2 Did the organization undertake any sign	ificant program services during the year wh	nich were not listed on the	
prior Form 990 or 990-EZ?			🗌 Yes 🕱 No
If "Yes," describe these new services or			
3 Did the organization cease conducting, services?	or make significant changes in how it condi	ucts, any program	□ v '∀ n.
If "Yes," describe these changes on Sch	nedule O.		Yes X No
	rvice accomplishments for each of its three	largest program services, as me	easured by
	(4) organizations are required to report the		
the total expenses, and revenue, if any,	for each program service reported		
4a (Code:) (Expenses \$	108,422 including grants of\$) (Reven	, to \$
Ta (Code.) (Expenses #	100, 422 including grants or	.) (Reven	ue v
America needs an agri	culture that supports	s healthy rural	communities,
protects the environment	ment, and promotes a s	safe, diverse, a	nd stable food
	chese goals, America n	needs a healthy	family farm-based
system of agriculture	 Targeted, top-note the struggle to defer 	ch legal informa	tion and advocacy
	onomic justice for far		agriculture and
Kansas Farm Bureau Le	egal Foundation was es	stablished to de	velop substantive
credible materials de	esigned to address cut	tting-edge legal	
courtrooms, local gov	vernment officials and	d the media Tr	2012 Eba
,		i the media. In	2012, the
		····	<u> </u>
	including grants of\$) (Reveni	<u> </u>
		····	<u> </u>
		·····	ue \$)
4b (Code:) (Expenses \$	including grants of\$.) (Reveni	ue \$)
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4b (Code:) (Expenses \$ 4c (Code:) (Expenses \$	including grants of\$) (Reveni	ue \$)

Part IV Checklist of Required Schedules

Form 990 (2012) Kansas Farm Bureau Legal Foundation 8-1243473

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	Х	
3	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	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,		1	
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C,	ا ہا	ł	x
6	Part III Did the organization maintain any donor advised funds or any similar funds or accounts for which donors	5	-+	
U	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If		1	
	"Yes," complete Schedule D, Part I	6	1	х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	٣		
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"	-		
•	complete Schedule D, Part III	8	ı	X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a			
•	custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or	1		
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted			
	endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	11a		Х
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more		ĺ	
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more		İ	
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets			
	reported in Part X, line 167 If "Yes," complete Schedule D, Part IX	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
40	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	40-		v
L	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if	12a	-+	X
D	the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		v
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
		170	\neg	
_	fundraising, business, investment, and program service activities outside the United States, or aggregate			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any		Ì	
	organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance			
	to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	.	X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	990	
		F	. uun	(0040)

Form 990 (2012) Kansas Farm Bureau Legal Foundation 48-1243473 Part IV Checklist of Required Schedules (continued)

			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization			
	in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States		'	
	on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than			
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			l
	through 24d and complete Schedule K. If "No," go to line 25	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year			1
	to defease any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
2 5a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction	25-		.
b	with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
D	Is the organization 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	25b		x
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or	235		_
	disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee,			
	substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,			
	Part IV instructions for applicable filing thresholds, conditions, and exceptions):			l
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		x
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete			
	Schedule L, Part IV	28b		\mathbf{x}
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof)			
	was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N,			
	Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"			
	complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			٠,,
34	sections 301 7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1	24	x	1
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34 35a		х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	35a		
J	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable	330		
	related organization? If "Yes," complete Schedule R, Part V, line 2	36	x	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			\vdash
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,			
	Part VI	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and			
	19? Note. All Form 990 filers are required to complete Schedule O	38	X	
		Form		(2012)

Forn	990 (2012) Kansas Farm Bureau Legal Foundation 48-1243473		Pa	age 5
Pa	art V Statements Regarding Other IRS Filings and Tax Compliance		_	
	 Check if Schedule O contains a response to any question in this Part V 			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a 1			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0]		
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
	reportable gaming (gambling) winnings to prize winners?	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax		i	
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 0]		1
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		<u>X</u>
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	, , , , , , , , , , , , , , , , , , , ,			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial			
	account)?	4a		<u>X</u>
b	If "Yes," enter the name of the foreign country:			
_	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		<u> </u>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	_		·
h	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		<u>X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	_		
7	Organizations that may receive deductible contributions under section 170(c).	6b		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
a	and services provided to the payor?	7a	х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	H-		
Ū	required to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d	1		
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting			
	organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring			
	organization, have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12	.	j	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	.		
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a	1 1		
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		1	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note. See the instructions for additional information the organization must report on Schedule O.		ŀ	
þ	Enter the amount of reserves the organization is required to maintain by the states in which			
_	the organization is licensed to issue qualified health plans 13b	1 l		
C 440	Enter the amount of reserves on hand Did the appropriation receive any asymptotic product to a product the transport of the product to the pr	1 44-		-
14a	Did the organization receive any payments for indoor tanning services during the tax year? If "You " has it filed a Form 720 to spect these payments? If "No " provide an explanation in Schodule O	14a		<u>_X</u>
<u>_b</u>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

	n 990 (2012) Kansas Farm Bureau Legal Foundation 8-1243473 Int VI Governance, Management, and Disclosure For each "Yes" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or change				or a "l	ctions
	Check if Schedule O contains a response to any question in this Part VI					_X_
Sec	tion A. Governing Body and Management		 ·		1	 -
	mana a		1 1 2 1		Yes	No_
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	13		- 1	
	If there are material differences in voting rights among members of the governing body, or					
	if the governing body delegated broad authority to an executive committee or similar					
	committee, explain in Schedule O.					
b	Enter the number of voting members included in line 1a, above, who are independent	1b	13			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with					
	any other officer, director, trustee, or key employee?			2		<u>X</u>
3	Did the organization delegate control over management duties customarily performed by or under the direct				- 1	
	supervision of officers, directors, or trustees, or key employees to a management company or other person?			3		<u>X</u>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was	iled?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5		<u>X</u>
6	Did the organization have members or stockholders?			6		<u> </u>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint					37
	one or more members of the governing body?			7a		<u> </u>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			- .		37
	stockholders, or persons other than the governing body?			7b		<u>X</u>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the	e yea	r by the follow		₹.	
a	The governing body?			8a	X	
ь 9	Each committee with authority to act on behalf of the governing body?			8b	^	
J	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			۵		x
Sec	tion B. Policies (This Section B requests information about policies not required by the	Inte	nal Reveni	10 C	لـــــــــــــــــــــــــــــــــــــ	
<u> </u>	tion D.1 Oncies (11113 Occitor) D requests information about policies not required by the	IIIIC	nai revent	10 00	Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		1	10a	163	X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			100		
-	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before	filina	the form?	11a	х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	9	2.0.0			
	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give	e rise	to conflicts?	12b	х	
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"					
	describe in Schedule O how this was done			12c	x	
13	Did the organization have a written whistleblower policy?			13	X	
14	Did the organization have a written document retention and destruction policy?	•	•	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by	•				
	independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision	on?				
а	The organization's CEO, Executive Director, or top management official			15a	x	
b	Other officers or key employees of the organization		•	15b	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement					
	with a taxable entity during the year?			16a		<u>X</u>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its					
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the				- 1	
	organization's exempt status with respect to such arrangements?		·	16b		
	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed ▶None		•			
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 1024 if applicable), 990, 990, 990, 990, 990, 990, 990, 99	n 501	(c)(3)s only)			
	available for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website X Upon request Other (explain in Schedule O)					
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of	ntere	st policy,			
	and financial statements available to the public during the tax year.	_				
20	State the name, physical address, and telephone number of the person who possesses the books and record	s of t	ne			
M-	organization ► Carol Sherley-Days 2627 KFB Plaza Whattan KS 6650	2	785	EO	, ,	000
141 5	umarram KY NNAII	٦.	/×~	-~~	/ — h	

Form 990 (2012) Kansas Farm Bureau Legal Foundation 48-1243473

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

X

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organizations compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for	off	c, unle	(C) Position of check more than one unless person is both an ir and a director/trustee)		r >	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the	
	related organizations below dotted line)		Eomer	(W-2/1099-MISC)	(11-21033-lailog)	organization and related organizations				
(1)Richard Felts	0.00								-	
Director	0.00 15.00	x				H		O	23,100	0
(2) Jeffery Grossen		^	Н			╁┼	+	0	23,100	<u> </u>
(-,000101)	0.00									
Director	15.00	X						0	20,100	0
(3) James Sipes								-		
	0.00							_		_
Director	15.00	X				1	_	0	19,950	0
(4) Joseph Jury						1				
Director	0.00 15.00	x]		o	19,700	0
(5) George Pretz	15.00	^	Н			\vdash	\dashv	<u> </u>	19,700	<u> </u>
(3) George Fretz	0.00									
Director	15.00	x						O	19,600	0
(6)Marieta Hauser							7			<u> </u>
(, ::::::::::::::::::::::::::::::::::::	0.00									
Director	15.00	X		1				0	19,500	O
(7) Stacey Forshee									-	
	0.00					li				
Director	15.00	X					\dashv	0	19,000	0
(8) Robert Voegele				l						
,	0.00								10 000	
Director	15.00	X	$\vdash \vdash$	-			4	0	18,800	0
(9) Jerry McReynold	0.00									
Director	15.00	x						0	18,600	0
(10) Joe Newland	13.00	A		-		\vdash	┪		18,000	
(10,000 110112112	0.00									
Director	15.00	X						0	18,400	0
(11)Keith Miller							┪			<u></u>
	0.00						-			
Director	15.00	X						0	18,300	0
DAA										Form 990 (2012)

LFOUND 04/24/2013 8 52 AM											,	·
Form 990 (2012) Kansas F. Part VII Section A. Officer									3473 ated Employees (continu		F	age 8
(A) Name and title	(B) Average hours per week (list any			Pos check ess pe	C) ition more rson	than one both	one n an	(D) Reportable compensation from the	(E) Reportable compensation from related organizations	. (F Estin amou oth compe	Estimated ' amount of other compensation from the	
	hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/1099-MISC)	(W-2/1099-MISC)	organi and re organi	zation elated	
(12)Linda Franklin Director	0.00 15.00	x						0	7,200		12,	000
(13)Steve Baccus	13.00	_	\vdash	├					7,200		12,	000
	0.00				l							
President	40.00		<u> </u>	X	_			0	241,070		<u>56,</u>	912
(14)Terry Holdren	0.00											
Sec/General Counsel	40.00			x				0	197,215		34,	727
(15)Carol Sherley-D												
	0.00				ŀ				101 001			007
Treasurer (16)Dan Yunk	40.00	+-		X	<u> </u>	\vdash		0	131,091		44,	207
10/Bail Luir	0.00											
Key Employee/CEO	40.00				x			l o	371,663		58,	233
(17)John Shostak												
n:	0.00					_						
Dir of Marketing (18)John Graham	40.00	-	<u> </u>	_		X		0	191,380		<u>37,</u>	651
(10)UUIII GLAIIAIII	0.00											
Dir of Investments	40.00					x		o	166,619		9,	268
(19)Harry Watts												
	0.00											
Dir of Gov Rel	40.00	<u> </u>				X		0	126,860		<u>25,</u>	
1b Sub-total c Total from continuation she	note to Bart VIII	١٥٨	ntin i	- A					1,648,148 215,996		<u>78,</u> 68,	
d Total (add lines 1b and 1c)	eets to Fait Vi	i, 3ei	CLIOI	II A					1,864,144		46,	
2 Total number of individuals (i	ncluding but no	t lımı	ited	to th	ose	liste	d ab	pove) who received more t	han \$100,000 in			
reportable compensation from	n the organizat	ion 🕨	0_						 		TV	No
3 Did the organization list any f	ormer officer, o	direc	tor, c	or tra	ıste	e, ke	y en	nployee, or highest compe	ensated		163	140
employee on line 1a? If "Yes										3	—	X
4 For any individual listed on lin organization and related organization												
individual			-							4	X	
5 Did any person listed on line for services rendered to the or									n or individual	5		x
Section B. Independent Contract		163	,	лпрі	CIC (<i>3</i> G 10	uuit	e o for such person			Д	1 1
1 Complete this table for your f												
compensation from the organ		com	pen	satio	n fo	r the	cale				<u>(C)</u>	
Name and	(A) business address						_	Descrip	(B) tion of services		(C) compens	ation
									<u> </u>			
										_		
			_						···			
					_							

0

2

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶	
	Form 990 (2012)

Form 990 (2012) Kansas Farm Bureau Legal Foundation 8-1243473 Part IX Statement of Functional Expenses

Secu	ion 501(c)(3) and 501(c)(4) organizations mus Check if Schedule O contains a res			st complete column (A)	
	not include amounts reported on lines 6b,		(B)	(C)	(D)
	, 8b, 9b, and 10b of Part Vill.	(A) Total expenses	Program service expenses	(C) Management and general expenses	Fundraising expenses
1			охранова	AND ENGINEERING	Officeral Health at the
•	organizations in the U.S. See Part IV, line 21				
2	Grants and other assistance to individuals in		_		
-	the U.S. See Part IV, line 22			7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
3	Grants and other assistance to governments				
•	organizations, and individuals outside the				
	U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above, to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees):				
а	Management ,				
b	Legal	79,909	79,909		
C	Accounting				
d	Lobbying				
е	Professional fundraising services See Part IV, line 1	7			
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
	(A) amount, list line 11g expenses on Schedule O)				
12	Advertising and promotion				
13	Office expenses .	3,292	3,292		
14	Information technology				
15	Royalties				
16	Occupancy		10.00		
17	Travel	10,207	10,207		
18	Payments of travel or entertainment expense	s			
	for any federal, state, or local public officials	1 500	1 500		
19	Conferences, conventions, and meetings	1,500	1,500		
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	Other expenses Itemize expenses not covered	Fin and Sun of the second	the transfer of the second sec		
	above (List miscellaneous expenses in line 24e. If				
	line 24e amount exceeds 10% of line 25, column			nevpe y e	and a second property
_	(A) amount, list line 24e expenses on Schedule ()) Dues & Subscriptions	13,212	13,212		
a	Miscellaneous	302	302		
b c	Corporate Annual Report	40	302	40	
d	Composition annual report	- 30		40	
e	All other expenses				
25	Total functional expenses Add lines 1 through 24e	108,462	108,422	40	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ if following SOP 98-2 (ASC 958-720)	100,402	100,422	40	0

Part X **Balance Sheet** Check if Schedule O contains a response to any question in this Part X (B) (A) Beginning of year End of year 43,712 Cash-non-interest bearing 39,092 42,797 2 Savings and temporary cash investments 2 Pledges and grants receivable, net 4 Accounts receivable, net 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L 5 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L 7 Notes and loans receivable, net 7 8 Inventories for sale or use 9 Prepaid expenses and deferred charges 10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D b Less: accumulated depreciation 11 Investments—publicly traded securities 372,655 390,890 11 12 Investments—other securities. See Part IV, line 11 12 13 Investments—program-related. See Part IV, line 11 13 14 Intangible assets 14 15 Other assets. See Part IV, line 11 15 Total assets. Add lines 1 through 15 (must equal line 34) 459,164 429,982 16 Accounts payable and accrued expenses 17 18 Grants payable 18 19 Deferred revenue 19 20 Tax-exempt bond liabilities 20 21 Escrow or custodial account liability. Complete Part IV of Schedule D 21 22 Loans and other payables to current and former officers, directors. trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L 22 23 Secured mortgages and notes payable to unrelated third parties 23 24 Unsecured notes and loans payable to unrelated third parties 24 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D 26 Total liabilities. Add lines 17 through 25 0 26 Organizations that follow SFAS 117 (ASC 958), check here ▶ and Net Assets or Fund Balances complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets 27 28 Temporarily restricted net assets 28 Permanently restricted net assets 29 Organizations that do not follow SFAS 117 (ASC 958), check here X and complete lines 30 through 34. 30 Capital stock or trust principal, or current funds 30 31 Paid-in or capital surplus, or land, building, or equipment fund 32 Retained earnings, endowment, accumulated income, or other funds 459,164 429,982 33 Total net assets or fund balances 459,164 429,982 Total liabilities and net assets/fund balances 459,164 429,982

om	990 (2012) Kansas Farm Bureau Legal Foundation 48-1243473				Pag	ge 12
	rt XI Reconciliation of Net Assets					
	' Check if Schedule O contains a response to any question in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1	_	7	9,3	280
2	Total expenses (must equal Part IX, column (A), line 25)	2		10	8,4	462
3	Revenue less expenses. Subtract line 2 from line 1	3		-2	9,:	182
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		45	9,:	164
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain in Schedule O)	9				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line					
	33, column (B))	10		42	9,	982
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response to any question in this Part XII					
					Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other					
	If the organization changed its method of accounting from a prior year or checked "Other," explain in					
	Schedule O.				ļ	
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		Li	2a 📗		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or					
	reviewed on a separate basis, consolidated basis, or both:					
	Separate basis Consolidated basis Both consolidated and separate basis					
b	Were the organization's financial statements audited by an independent accountant?		نا	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a					
	separate basis, consolidated basis, or both:				1	
	Separate basis Consolidated basis Both consolidated and separate basis					
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight					
	of the audit, review, or compilation of its financial statements and selection of an independent accountant?		<u> </u>	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain in					'
	Schedule O.			- 1		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in					
	the Single Audit Act and OMB Circular A-133?		<u>L:</u>	3a		L
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the			- 1		
	required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits			3b		<u></u>
				Form	990	(2012)

SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Kansas Farm Bureau Legal Foundation

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and

(III) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

► Attach to Form 990 or Form 990-EZ ► See separate instructions.

OMB No 1545-0047

Employer identification number

48-1243473

2012

Open to Public Inspection

Yes

11g(i)

11g(II)

No

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 9 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 exempt 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). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 10 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h. b Type II c Type III-Functionally integrated d Type III-Non-functionally integrated By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disgualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the g

(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11g(m Provide the following information about the supported organization(s (i) Name of supported (v) Did you notify (vi) is the (a) EIN (ui) Type of organization (IV) Is the organization (vii) Amount of monetary organization (described on lines 1-9 in col. (i) listed in your the organization in anization in col (i) organized in the col (i) of your above or IRC section governing document? US? (see instructions)) support? Yes Yes No Yes No (A) (B) (C) (D) (E) Total

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

following persons?

Schedule A (Form 990 or 990-EZ) 2012

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Schedule A (Form 990 or 990-EZ) 2012 Kansas Farm Bureau Legal Foundation 48-1243473

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	58,886	59,731	71,320	69,097	74,499	333,533
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	58,886	59,731	71,320	69,097	74,499	333,533
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)						2,718
6	Public support. Subtract line 5 from line 4.		·-····				330,815
	tion B. Total Support						330,013
	ndar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7	Amounts from line 4	58,886	59,731	71,320	69,097	74,499	333,533
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,740	3,410	3,594	8,325	547	25,616
9	Net income from unrelated business activities, whether or not the business is regularly carned on			717		4,234	4,951
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						364,100
12	Gross receipts from related activities, etc.	c. (see instructions	s)			12	
13	First five years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3)	
	organization, check this box and stop he						> _
Sec	tion C. Computation of Public S	Support Perce	ntage				
14	Public support percentage for 2012 (line		-	umn (f))		14	90.86%
15	Public support percentage from 2011 Sc					15	77.34%
16a	33 1/3% support test—2012. If the orga				ıs 33 1/3% or mo	ore, check this	. =
	box and stop here. The organization qua						. > X
b	33 1/3% support test—2011. If the orga					or more,	▶ □
4	check this box and stop here. The organ	•		-		41	▶⊔
17a	10%-facts-and-circumstances test—20	-					
	10% or more, and if the organization me						
	Part IV how the organization meets the "	iacis-and-circums	unices test. The	organization quali	nes as a publicly	anhhousa	▶ □
b	organization	044 If the ergeniz	ation did not obor	 Na boy on line 12	160 16b or 17	a and line	
b	10%-facts-and-circumstances test—26 15 is 10% or more, and if the organization	_					
	_				-		
	Explain in Part IV how the organization in	neets the Tacts-ar	iu-circumstances	test. The organiz	auon quaimes as	a publiciy	▶ □
10	supported organization	did not obook a bar	v on line 12 165	16h 17a ar 17h	chack this have		🟲 🗆
18	Private foundation. If the organization of	ло посспеск а ро	A OH IIII 13, 10a,	iou, i/a, or i/b,	CHECK HIS DOX AF	iu see	▶ □
	instructions		•	-		•	

Schedule A (Form 990 or 990-EZ) 2012 Kansas Farm Bureau Legal Foundation 8-1243473

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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 or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	ction A. Public Support		. the toole note		<u> </u>		
Cale	ndar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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						
8	Add lines 7a and 7b Public support (Subtract line 7c from			:			<u> </u>
Sac	tion B. Total Support		L _	<u> </u>	<u> </u>		
	ndar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(4) 2011	(-) 2012	(6 T-4-1
9	Amounts from line 6	(a) 2000	(6) 2009	(6) 2010	(d) 2011	(e) 2012	(f) Total
	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						
С	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, check this box and stop he		irst, second, third	fourth, or fifth tax	k year as a section	n 501(c)(3)	▶ □
Sec	tion C. Computation of Public S		entage	• • • • • • • • • • • • • • • • • • • •			
15	Public support percentage for 2012 (line	• • • • • • • • • • • • • • • • • • • •		umn (f))		15	%
16	Public support percentage from 2011 Sch					16	%
	tion D. Computation of Investm						
17	Investment income percentage for 2012			13, column (f))		17	%_
8	Investment income percentage from 201					_18_	%
19a	33 1/3% support tests—2012. If the org						_
	17 is not more than 33 1/3%, check this t						▶ 🗌
b							ınd
20	line 18 is not more than 33 1/3%, check t						. •
:0	Private foundation. If the organization d	iu not check a bo	<u>ix on line 14, 19a,</u>	or 190, check thi	s pox and see ins	tructions	

Schedule A (F Part IV	orm 990 or 990-EZ Supplementa Part II, line 17: instructions).) 2012 Kansas I Information. a or 17b; and F	Complete	this part to	provide th	e explanati	ons required by	Part II, line	Page 4 10; see
	mod dollons).								
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SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest **Compensated Employees**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

Attach to Form 990. See separate instructions. OMB No 1545-0047

Open to Public

Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

Kansas Farm Bureau Legal Foundation

Employer identification number 48-1243473

Part I Questions Regarding Compensation Yes Nο 1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. First-class or charter travel X Housing allowance or residence for personal use Travel for companions Payments for business use of personal residence Tax indemnification and gross-up payments Health or social club dues or initiation fees Discretionary spending account Personal services (e.g., maid, chauffeur, chef) b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to X 1b explain 2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, X 2 directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a? Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III X Written employment contract Compensation committee Independent compensation consultant Compensation survey or study Approval by the board or compensation committee Form 990 of other organizations During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization. a Receive a severance payment or change-of-control payment? 4a X b Participate in, or receive payment from, a supplemental nongualified retirement plan? 4b 4c c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III. Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9. 5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: 5a X a The organization? X 5b b Any related organization? If "Yes" to line 5a or 5b, describe in Part III. 6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: 6a a The organization? 6b b Any related organization? If "Yes" to line 6a or 6b, describe in Part III. 7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III 7 X 8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe X If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in

Regulations section 53.4958-6(c)?

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Schedule J (Form 990) 2012

orm 990) 2012 Kansas Farm Bureau Legal Foundation 1243473
Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed

instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)—(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the

	<u>(B</u>	Breakdown of V	(B) Breakdown of W-2 and/or 1099-MISC compensation	SC compensation	(C) Retirement and	(D) Nontaxable	own of W-2 and/or 1099-MISC compensation (c) Retirement and (D) Nontaxable (E) Total of columns (F) Cor	(F) Compensation
(A) Name and Title		(ı) Base compensation	(II) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(I)-(D)	reported as deferred in prior Form 990
Steve Baccus	€	0	0	0	0	0	0	0
, President	(ii)	220,202	10,209	10,659	56,912	0	297,982	0
Terry Holdren	(1)	0	0	0	0	0	0	0
1	(11)	159,860	30,852	6,503	19,405	15,322	231,942	
Carol Sherley-Days	(0)	0	0	0	0	0	0	0
3 Treasurer	(11)	117,380	12,012	1,699	29,485	14,722	175,298	
Dan Yunk	ε	0	0	0	0	0	0	0
4 Key Employee/CEO	(11)	298,053	60,744	12,866	44,427	13,806	429,896	
Shostak	Θ	0	0	0	0	0	0	0
5 Dir of Marketing	(11)	156,612	10,546	24,222	23,885	13,766	229,031	0
	ε	0	0	0	О	0	0	0
6 Dir of Investments	(11)	45,000	117,889	3,730	0	9,268	175,887	
Harry Watts	(1)	0	0	0	0	0	0	0
Dir of Gov Rel	(11)	111,204	10,202	5,454	8,887	16,368	152,115	
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Schedule J (Form 990) 2012

Schedule J (Form 990) 2012 Kansas Farm Bureau Legal Foundation 48-1243473

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I, Line 4 - Severance, Nonqualified, and Equity-Based Payments

Severance Nonqualified Equity-based

Dan Yunk

11,572

0

0

compensation based on the amount of investment income reported in excess of - Compensation Contingent upon Net Earnings of Related Org an established target amount for total return on the related organization The Director of Investments for a related organization receives investment portfolio. Part I, Line 6b

Schedule J (Form 990) 2012

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.

2012
Open to Public Inspection

Name of the organization

Kansas Farm Bureau Legal Foundation

Employer identification number 48-1243473

Form 990, Part III, Line 4a - First Accomplishment

Foundation published 20 articles in the Kansas Farm Bureau Leader Letter that is disseminated to over 36,000 individuals. These articles include Estate Planning, Oil Storage & Planning, SPCC Plan, topics, such as: Prescriptive Easements, Spray Drift, 529 Savings Plan and Trespass laws. In addition, the Foundation has succeeded as an advocate and educator by speaking to audiences across the State of Kansas; Mobile, Alabama; and Austin, Texas, on topical issues surrounding agriculture. For instance, staff spoke at over thirty different events averaging 60 participants for a total of 1,800 individuals. Topics included: oil and gas leases; agricultural law update; agri-tourism; farm and hunting leases; smart growth; contracts; transmission line easements; urban sprawl; 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: Transmission Line Easements; Oil & Gas Leases; and Severed Mineral Rights. 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.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

Name of the organization

Kansas Farm Bureau Legal Foundation

Employer Identification number 48-1243473

A copy of the Form 990 is provided to each officer and director. A member of the accounting staff reviews the complete Form 990 with the audit committee. The audit committee presents a summary to the complete board.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy All officers, directors, managers, executives and administrative staff will annually disclose or update to the President of the Board of Directors (on a form provided by the organization), their interests that could give rise to conflicts of interest. The interests include, but are not limited to, a list of family members, substantial business or investment holdings, and other transactions or affiliations with businesses and other organizations or those of family members. For each interest dislosed to the President, the President will determine whether to: (A) take no action; (B) assure full disclosure to the Board of Directors and other individuals covered by the policy; (C) ask the person to excuse themselves from participation in related discussions or decisions within the organization; or (D) ask the person to resign from his or her position in the organization, or if the person refuses to resign, become subject to possible removal in accordance with the organization's removal procedures. The organization's CEO and General Counsel will monitor proposals or ongoing transactions for conflicts or interest and disclose them to the President in order to deal with potential or actual conflicts, whether discovered before or after the transaction has occurred.

Form 990, Part VI, Line 15a - Compensation Process for Top Official
The President, CEO/Executive Director and General Counsel of Kansas Farm
Bureau are all covered by the policy on the process for evaluating and

Kansas Farm Bureau Legal Foundation

Employer identification number 48-1243473

determining compensation. This procedure begins with a performance evaluation by each member of the Board of Directors. This information is returned to the Director of Human Resources, who compiles the information The compiled information is provided to each for each covered person. member of the Executive Committee of the Board. The Executive Committee of the Board summarizes the evaluations and gives them to the Vice President of the Board for presentation to the full Board. The summary evaluations are later presented to the President, CEO/Executive Director and General Counsel of Kansas Farm Bureau. Compensation is established by the Executive Committee based on evaluations and salary market ranges (based on survey data) and presented to the full Board for informational (No conflicts of interest exist with the person that reviews that data and determines the market range). Documentation and recordkeeping is maintained on both the evaluation and compensation processes.

Form 990, Part VI, Line 15b - Compensation Process for Officers A similar process to that described in question 15a is used for other officers and key employees.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation Kansas Farm Bureau Legal Foundation does not currently make its governing documents, conflict of interest policy, or financial statements available to the general public, other than by request.

Form 990, Part VII - Additional Information Richard Felts - 15 hours per week devoted to related organization Name of the organization

Kansas Farm Bureau Legal Foundation

Employer identification number 48-1243473

Jeffery Grossenbacher - 15 hours per week devoted to related organization James Sipes - 15 hours per week devoted to related organization Joseph Jury - 15 hours per week devoted to related organization George Pretz - 15 hours per week devoted to related organization Marieta Hauser - 15 hours per week devoted to related organization Stacey Forshee - 15 hours per week devoted to related organization Robert Voegele - 15 hours per week devoted to related organization Jerry McReynolds - 15 hours per week devoted to related organization Joseph Newland - 15 hours per week devoted to related organization Keith Miller - 15 hours per week devoted to related organization Linda Franklin - 15 hours per week devoted to related organization Steve Baccus - 40 hours minimum per week devoted to related organization Terry Holdren - 40 hours minimum per week devoted to related organization Carol Sherley-Days - 40 hours min. per week devoted to related organization Dan Yunk - 40 hours minimum per week devoted to related organization John Shostak - 40 hours per week devoted to related organization John Graham - 40 hours per week devoted to related organization Harry Watts - 40 hours minimum per week devoted to related organization Stephen Swaffar - 40 hours min. per week devoted to related organization Holly Higgins - 40 hours minimum per week devoted to related orgainzation

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SCHEDULE R (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization

Partl

Related Organizations and Unrelated Partnerships

Romplete If the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

▶ Attach to Form 990.

Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

▶ See separate instructions.

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Employer Identification number 48-1243473 Kansas Farm Bureau Legal Foundation

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.) **Duect controlling** entity ε (e) End-of-year assets (d) Total income (c) Legal domicile (state or foreign country) (b) Primary activity (a)Name, address, and ⊟N (if applicable) of disregarded entity Part II Ξ 2 \mathfrak{S} (4) (2)

one of more related tax-exempt organizations during the tax year.)	וווכ נפע אַכפון./						
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state	(d) Exempt Code section	(e) Public chanty status	Ē	(g) Section 512(b)(13) controlled entity?	(b)(13) antity?
		or foreign country)		(if section 501(c)(3))	entity	Yes	No
(1) Kansas Farm Bureau							
2627 KFB Plaza 48-0546988							
Manhattan KS 66503	Ag Ed	KS	501C		N/A		×
(2) Kansas Farm Bureau Foundation							
2627 KFB Plaza 48-1196853							
Manhattan KS 66503	Ag Ed	KS	501C		N/A		×
(3)							
(4)							
(5)							1

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Schedule R (Form 990) 2012

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34	(K) Percentage ownership					<u>`</u>	(I) Section 512(b)(13) controlled entity?	S.	×		-		Catadaile D (Fermo 000) 2042
s all		<u> </u>				Part	0 ú	Yes				<u> </u>	$\frac{1}{2}$
= _ 	General or managing partner?					90,	age hıp			<u> </u> -			
reated as a partnership during the tax year.)	(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)		: :			s" to Form 9	(h) Percentage ss ownership						
						d "Ye	(g) Share of end-of-year assets						
֓֞֝֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	(h) Disproportionate alloc?					vere	Sha Shaid-of-ye						
						ansv (en			!			
	(g) Share of end-of- year assets					as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, ations treated as a corporation or trust during the tax year.)	(f) Share of total Income						
ear.	otal					if the durin	» ď						4
the tax y	(f) Share of total income					complete i	(e) Type of entity (C corp, S corp, or trust)		υ				
nership during	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)					on or Trust (C	(d) Direct controlling entity						
ited as a part	(d) Direct controlling entity					a Corporations treated as	(c) Legal domicile (state or foreign country)		KS				-
tres	(c) Legal domicile (state or foreign					e as izatio		Н					1
rganizations	(b) Primary activity d					ions Taxabl	(b) Primary activity		Cap Mgmt		·		
Fart III because it had one or more related organizations treated as a partnership	(a) Name, address, and EIN of related organization			;		Identification of Related Organizations Taxable line 34 because it had one or more related organiz	(a) Name, address, and EIN of related organization		(1)FB Capital Management of Kansas 2627 KFB Plaza Manhattan 48-1141647			:	
Part III		(1)	(2)	(3)	(4)	Part IV			(1)FB Capital 2627 KFB I Manhattan 48-1141647	(2)	(3)	(4)	

Schedule R (Form 990) 2012 Kansas Farm Bureau Legal Foundation 48-1243473

Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.) Part V

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule				Yes No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?	related organizations li	sted in Parts II-IV?		•
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity				1a X
b Gift, grant, or capital contribution to related organization(s)				1b ×
c Gift, grant, or capital contribution from related organization(s)				1c
d Loans or loan guarantees to or for related organization(s)				1d ×
e Loans or loan guarantees by related organization(s)				1e X
f Dividends from related organization(s)				*
				ļ
h Purchase of assets from related organization(s)				
i Exchange of assets with related organization(s)				×
j Lease of facilities, equipment, or other assets to related organization(s)				1 ×
k Lease of facilities, equipment, or other assets from related organization(s)				* ×
1 Performance of services or membership or fundraising solicitations for related organization(s)				
m Performance of services or membership or fundraising solicitations by related organization(s)				, m
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)				-t
				L
p Reimbursement paid to related organization(s) for expenses				1p X
q Reimbursement paid by related organization(s) for expenses				19 X
r Other transfer of cash or property to related organization(s)				
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds	his line, including cove	red relationships and tra	ansaction thresholds	
(a)	(q)	(3)	(p)	
Name of other organization	Transaction type (a-s)	Amount involved	Method of determining amount involved	unt involved
(1) Kansas Farm Bureau	m	141,121	Estimated on sta	staff time
(2)				
(3)				
(4)				
(5)				
(9)				

Schedule R (Form 990) 2012

Schedule R (Form 990) 2012 Kansas Farm Bureau Legal Foundation 48-1243473

Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.) Part VI

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

Comparison Com		9 3	[3	3	3	9	(17)	(4)	w		3
(detect or unitable of section Company C	(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal		(e) Are all partn			Oisproportionat		U) General or	Percentage
County Section County Test No County County			domicile	income (refated,	section			allocations?		managing	ownership
County) Section 51/2-51 () Test No.			(state or	unrelated, excluded	501(c)(3)					partner?	
			country)	section 512-514)	Yes N	<u> </u>			(600)	Yes No	
	(3)										
	(4)										
	(5)										
	(9)										
(9)											
10)	(8)										
10)	(6)										
. (11)	10)										
											•

Schedule R (Form 990) 2012

Page 5

Schedule R (Form 990) 2012 Kansas Farm Bureau Legal Foundation 48-1243473

Part VII Supplemental Information
Complete this part to provide additional information for responses to questions on Schedule R (see instructions).