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Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income TaxUnder 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

2012**Open to Public
Inspection**

A For the 2012 calendar year, or tax year beginning 11/1/2012, and ending 10/31/2013	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Farm Bureau Federation Mississippi Yalobusha County Farm Bureau Number and street (or P O box, if mail is not delivered to street address) Room/suite 220 Frostland Drive City or town state or country ZIP + 4 Water Valley MS 38965-2822
D Employer identification number 64-0343879	
E Telephone number (662) 473-2383	
F Group Exemption Number 1473	
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 or a section 527 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. \$ 106,511

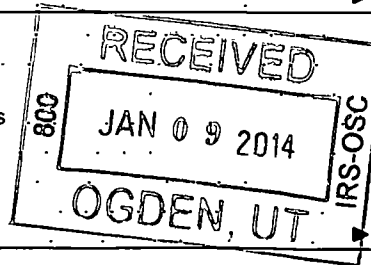
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	48,772
	4	Investment income	4	229
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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	
Expenses	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	5
	b	Less cost of goods sold	7b	2
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	3
	8	Other revenue (describe in Schedule O)	8	57,505
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	106,509
	10	Grants and similar amounts paid (list in Schedule O)	10	26,449
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14		
15	Printing, publications, postage, and shipping	15		
16	Other expenses (describe in Schedule O)	16	88,431	
17	Total expenses. Add lines 10 through 16	17	114,880	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,371
	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	133,268
	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	124,897

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2012)

HTA



22

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 ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	70,960	22	65,606
23 Land and buildings	60,790	23	57,472
24 Other assets (describe in Schedule O)	1,660	24	2,027
25 Total assets	133,410	25	125,105
26 Total liabilities (describe in Schedule O)	142	26	208
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	133,268	27	124,897

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 ☐

What is the organization's primary exempt purpose? To further the interests of farmers in Mississippi

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social, and educational interests of the farmer		
(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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Coley Bailey PRESIDENT	Hr/WK 5 00			
John Ingram V-PRESIDENT	Hr/WK 3 00			
Kevin Kimzey 2ND VICE-PRESIDENT	Hr/WK 3 00			
Daryl Burney DIRECTOR	Hr/WK 2 00			
James Edwards DIRECTOR	Hr/WK 2 00			
Travis Brooks DIRECTOR	Hr/WK 2 00			
Brent Gray DIRECTOR	Hr/WK 2 00			
Mrs. Jodie Bailey DIRECTOR	Hr/WK 2 00			
Kyle Jeffries DIRECTOR	Hr/WK 2 00			
Mike Williamson DIRECTOR	Hr/WK 2 00			
Steve Cummings Director	Hr/WK 2 00			
	Hr/WK			

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		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)		X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		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		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?		
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?		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 40a , section 4912 40b , section 4955 40c		
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		
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed 41		
42 a The organization's books are in care of 42a Anita Langdon Telephone no 42b (662) 473-2383		
Located at 42c 220 Frostland Drive City Water Valley ST MS ZIP + 4 42d 38965-2822		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country 42b		X
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 the U S ? If "Yes," enter the name of the foreign country 42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here 43		
and enter the amount of tax-exempt interest received or accrued during the tax year 43		
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		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a		X
b 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 (see instructions) 45b		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

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations 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 ☐

- 47 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

	Yes	No
47		

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

48		
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- 49 a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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- b If "Yes," was the related organization a section 527 organization?

49b		
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- 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 title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK	00		
Name				
Title	Hr/WK	00		
Name				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	00		
Name				
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"

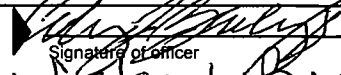
(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None		
City	ST	ZIP
Name		
City	ST	ZIP
Name		
City	ST	ZIP
Name		
City	ST	ZIP
Name		
City	ST	ZIP

- 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		Date
	William L Bailey Jr, President	1-2-13
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	William Davis		12/8/2013		P00631674
	Firm's name ▶ Mississippi Farm Bureau Federation	Firm's EIN ▶ 64-0303134			
	Firm's address ▶ 6311 Ridgewood RD, Jackson, MS 39211	Phone no	(601) 977-4205		

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

Name of the organization

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

2012

**Open to Public
Inspection**

Employer identification number

Farm Bureau Federation Mississippi Yalobusha County Farm Bureau

64-0343879

Form 990-EZ, Part I, Line 8, Other Revenue Schedule 1-Insurance Service Fees 56,128

Form 990-EZ, Part I, Line 8, Other Revenue Bank Service Fees 1,377

Form 990-EZ, Part I, Line 10, Grants Paid Activity , Grantee Mississippi Farm Bureau

Federation 6311 Ridgewood Road Jackson MS 39211, Cash Grant 26,449, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule 2 88,431

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Taxes-990T Beginning of year 1,068, End

of year 1,360

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Taxes-State Beginning of year 285, End

of year 360

Form 990-EZ, Part II, Line 24, Other Assets Utility Deposits Beginning of year 307, End of

year 307

Form 990-EZ, Part II, Line 26, Liabilities P/c Payable Beginning of year 14, End of year

21

Form 990-EZ, Part II, Line 26, Liabilities State Payable Beginning of year 128, End of

year 187

Name of the organization

Employer identification number

Farm Bureau Federation Mississippi Yalobusha County Farm Bureau

64-0343879

(Including Information on Listed Property)**2012**
Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Farm Bureau Federation Mississippi Yalobusha	Business or activity to which this form relates 990EZ	Identifying number 64-0343879
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Part I Election To Expense Certain Property Under Section 179*Note: If you have any listed property, complete Part V before you complete Part I*

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	0

*Note: Do not use Part II or Part III below for listed property. Instead, use Part V***Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	3,317

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	3,317
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2012)

Yalobusha County Farm Bureau
SCHEDULE I
October 31, 2013

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	6774
Southern Farm Bureau Life Insurance Company	9703
Southern Farm Bureau Casualty Insurance Company	24872
Mississippi Farm Bureau Mutual Insurance Company	<u>14779</u>
Total Insurance Fees	<u>56128</u>

Farm Bureau Bank	<u>1377</u>
Total Bank Fees	<u>1377</u>

TOTAL SERVICE FEES	<u><u>57505</u></u>
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Yalobusha County Farm Bureau
SCHEDULE II
October 31, 2013

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	22323	22323			
Insurance Company Svc Fees	56128		56128		
Farm Bureau Bank	1377		1377		
Rent Received	0			0	
Interest	229				229
Net Sales	5				5
TOTAL INCOME	80062	22323	57505	0	234

Relationship of Dues to Service Fees	28.0%	72.0%
Floor Space Ratio	50.0%	50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	925		
Insurance	309		
Telephone	2878		
Postage	142		
Office Expense	1656		
Depreciation	642		
TOTAL	6552	1832	4720

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	4521		
Taxes	2831		
Insurance	1359		
Building Maintenance	2892		
Interest	0		
Depreciation	2676		
Rent	0		
TOTAL	14279	7139	7140

Yalobusha County Farm Bureau
SCHEDULE II
October 31, 2013

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		45.0%	55.0%		
Salary - Secretary	51826				
Payroll Taxes	4082				
Employee Insurance	613				
Retirement	1332				
TOTAL	57853	26034	31819		
 Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	1336				
AFBF Convention	1968				
Ag in the Classroom	0				
Board Expense	654				
Commodity Meetings	0				
Contributions	3543				
MFBF Convention	885				
Secretary Meeting	281				
Other Exempt	621				
TOTAL	9288	9288			
 Expense Directly Related to Production of Service Fees					
State Income Tax	459				
Computer Rent	0				
TOTAL	459		459		
 TOTAL EXPENSES	88431	44293	44138	0	0

Yalobusha County Farm Bureau
Depreciation Schedule
October 31, 2013
Building/Improvements

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Building	Oct-93	17204.32		17204.32	39.0	SL	9162.38	441.14	9603.52	7600.80
Building	Oct-93	66509.46		66509.46	39.0	SL	37355.72	1705.37	39061.09	27448.37
Driveway	Jun-00	3500.00		3500.00	39.0	SL	1168.99	89.74	1258.73	2241.27
Building	Oct-02	8053.47		8053.47	39.0	SL	2271.50	206.50	2478.00	5575.47
Building	Jan-06	1500.00		1500.00	39.0	SL	269.22	38.46	307.68	1192.32
Building	Oct-08	3456.92		3456.92	39.0	SL	354.56	88.64	443.20	3013.72
Building	Oct-09	4123.01		4123.01	39.0	SL	317.16	105.72	422.88	3700.13

104347.18	0.00	104347.18	50899.53	2675.57	53575.10	50772.08
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Yalobusha County Farm Bureau
Depreciation Schedule
October 31, 2013
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Fully Depreciated Items		6622.73		6622.73	7.0	SL	6622.73	0.00	6622.73	0 00
Telephone	Mar-99	226.84		226 84	7.0	SL	226 84	0.00	226.84	0 00
Furniture	Oct-02	963.00		963.00	7.0	SL	963.00	0.00	963.00	0 00
Furniture	Apr-06	160.45		160.45	7.0	SL	160.44	0.01	160.45	0 00
Copier	Apr-07	1712.00		1712 00	7.0	SL	1365 49	244.57	1610.06	101.94
Telephone	Apr-07	1540.37		1540 37	7.0	SL	1228 56	220.05	1448.61	91.76
Furniture	Oct-08	171.18		171.18	7.0	SL	97.80	24.45	122.25	48 93
Furniture	Oct-08	127.33		127 33	7.0	SL	72.76	18.19	90.95	36.38
Equipment	Oct-09	821.00		821 00	7.0	SL	351.87	117.29	469.16	351 84
Equipment	Nov-10	120.90		120.90	7.0	SL	34 54	17.27	51.81	69.09

12465.80	0.00	12465.80	11124.03	641 83	11765.86	699.94
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