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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning , and ending		D Employer identification number	
B Check if applicable	C Name of organization	E Telephone number	
☐ Address change	JACKSON COUNTY FARM BUREAU	42-0338220	
☐ Name change	Number and street (or P O box, if mail is not delivered to street address) Room/suite	F Group Exemption Number ▶ 0626	
☐ Initial return	102 S OLIVE STREET		
☐ Terminated	City or town State ZIP code		
☐ Amended return	MAQUOKETA IA 52060-3014		
☐ Application pending	Foreign country name Foreign province/state/country Foreign postal code		
G Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶		H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
I Website: ▶ N/A			
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 131,508			

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	16,200
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	78,120
	4 Investment income	4	31,288
	5a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8	5,900	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	131,508	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	34,390
	13 Professional fees and other payments to independent contractors	13	640
	14 Occupancy, rent, utilities, and maintenance	14	13,456
	15 Printing, publications, postage, and shipping	15	975
	16 Other expenses (describe in Schedule O)	16	78,343
	17 Total expenses. Add lines 10 through 16	17	127,804
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,704
	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	295,812
	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	299,516

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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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	90,988	22	100,666
23 Land and buildings	204,250	23	198,835
24 Other assets (describe in Schedule O)	2,389	24	2,499
25 Total assets	297,627	25	302,000
26 Total liabilities (describe in Schedule O)	1,815	26	2,484
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	295,812	27	299,516

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

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

☐**Expenses**

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

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

Describe 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.

28 AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC. 1,684 MEMBERS WERE BENEFITTED IN 2013 (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
TONY PORTZ PRESIDENT	Hr/WK 2.50	0		
JODY MARTENS VICE PRESIDENT	Hr/WK 2.50	0		
MARK BANOWETZ SECRETARY	Hr/WK 2.50	0		
PAUL GERLACH TREASURER	Hr/WK 2.50	0		
SKOTT GENT VOTING DELEGATE	Hr/WK 2.50	0		
SCOTT SCHECKEL DIRECTOR	Hr/WK 1.50	0		
DAVE BURMAHL DIRECTOR	Hr/WK 1.50	0		
JEFF LYNCH DIRECTOR	Hr/WK 1.50	0		
JAMES JOHNSON DIRECTOR	Hr/WK 1.50	0		
TIM KAMMEYER DIRECTOR	Hr/WK 1.50	0		
SCOTT HINGTGEN DIRECTOR	Hr/WK 1.50	0		
KEN LANE DIRECTOR	Hr/WK 1.50	0		

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?		X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		X
41 List the states with which a copy of this return is filed. ▶ IA _____		
42 a The organization's books are in care of ▶ THE ORGANIZATION Telephone no. ▶ (563) 652-2456 Located at ▶ 102 S OLIVE STREET City MAQUOKETA ST IA ZIP + 4 ▶ 52060-3014		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42b _____		X
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 ▶ _____		X
42c _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
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		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		X
c Did the organization receive any payments for indoor tanning services during the year?		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		X
44d _____		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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).		X
45b _____		

- 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.
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
- 49 a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

	Yes	No
47		
48		
49a		
49b		

(a) Name and title of each employee	(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

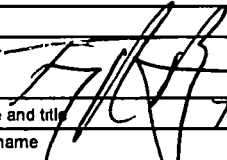
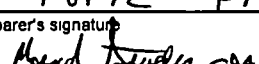
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date 5-9-14			
	Type or print name and title Tony Portz President				
Paid Preparer Use Only	Print/Type preparer's name MAX STUDER	Preparer's signature 	Date 5/3/2014	Check ☒ if self-employed	PTIN P01272566
	Firm's name MAX N STUDER CPA	Firm's EIN 27-5346832		Phone no 515-238-1766	
	Firm's address PO BOX 1463, JOHNSTON, IA 50131				

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

JACKSON COUNTY FARM BUREAU

Employer identification number

42-0338220

Form 990-EZ, Part I, Line 8, Other Revenue Expense Recoveries 5,900

Form 990-EZ, Part I, Line 16, Other Expenses Travel 838

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings 4,400

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 2,443

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 972

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 4,371

Form 990-EZ, Part I, Line 16, Other Expenses Depreciation 6,120

Form 990-EZ, Part I, Line 16, Other Expenses Federation Dues 36,456

Form 990-EZ, Part I, Line 16, Other Expenses Management Expense 1,736

Form 990-EZ, Part I, Line 16, Other Expenses Advertising & Public Relations 6,317

Form 990-EZ, Part I, Line 16, Other Expenses Dues & Subscriptions 4,024

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 965

Form 990-EZ, Part I, Line 16, Other Expenses Program Services 3,730

Form 990-EZ, Part I, Line 16, Other Expenses: Young Farmer Activities 255

Form 990-EZ, Part I, Line 16, Other Expenses Board of Director Expense 2,076

Form 990-EZ, Part I, Line 16, Other Expenses Ag & Community Support 3,476

Form 990-EZ, Part I, Line 16, Other Expenses Miscellaneous 164

Form 990-EZ, Part II, Line 24, Other Assets Accounts Receivable Beginning of year 2,389

End of year 2,499

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable Beginning of year 1,815, End of

year 2,484

Page 1 of 1 of Part IV

Employer Identification number

42-0338220

[illegible]