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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning , and ending

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

C Name of organization
Farm Bureau Federation Mississippi Marshall County

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
P. O. Box 636

City or town | State | ZIP code
Holly Springs | MS | 38635-0636

Foreign country name | Foreign province/state/county | Foreign postal code

D Employer identification number
64-0355951

E Telephone number
(662) 252-1491

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 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 ► $ 148,067

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	86,663
	4	Investment income		4	105
	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 235		
	b	Less: cost of goods sold	7b 301		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-66
	8	Other revenue (describe in Schedule O)		8	61,064
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►		9	147,766
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	32,954
	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	109,417
	17	**Total expenses.** Add lines 10 through 16 ►		17	142,371
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	5,395
	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	137,495
	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	142,890

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For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2013) A

HTA

95

Part II Balance Sheets. (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	76,245	22	83,585
23	Land and buildings	60,378	23	58,221
24	Other assets (describe in Schedule O)	872	24	1,570
25	**Total assets**	137,495	25	143,376
26	**Total liabilities** (describe in Schedule O)		26	486
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	137,495	27	142,890

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? 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.

28	To unite though our organization 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
Ronald Jones President	Hr/WK 4 00			
Edgar Wilkinson Vice-Presidnt	Hr/WK 3 00			
Harry Farley Director	Hr/WK 3 00			
Michael Hamblin Director	Hr/WK 2 00			
Phillip Malone Director	Hr/WK 2 00			
Robert Farley Director	Hr/WK 2 00			
William Gadd Director	Hr/WK 2 00			
Howard Carpenter Director	Hr/WK 2 00			
Lonnie Bolden Director	Hr/WK 2 00			
Estelle Gadd Women's Chairman	Hr/WK 4.00			
	Hr/WK			
	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.	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)	34		X
35 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)?	35a	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	35b	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	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		X
41	List the states with which a copy of this return is filed ▶ _____			
42 a	The organization's books are in care of ▶ Adrian Akin Telephone no ▶ (662) 252-1491			
	Located at ▶ 168 E College Ave City Holly Springs ST MS ZIP + 4 ▶ 38635-0636			
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.**	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. ▶ _____	42c		X
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	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
45 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

			Yes	No
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	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 ☐

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

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	(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 Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

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

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

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

Sign Here

Signature of officer Ronald L Jones Date 3-11-2014

Type or print name and title Ronald L Jones President Marshall County Farm Bureau

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
William Davis	William Davis	3/6/2014		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

Marshall County Farm Bureau
SCHEDULE II
December 31, 2013

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		48.0%	52.0%		
Salary - Secretary	68472				
Payroll Taxes	4854				
Employee Insurance	590				
Retirement	3200				
TOTAL	77116	37016	40100		
Expense Directly Attributed to Production of Farm Bureau Dues					
Annual Meeting	746				
Board Expense	530				
Commodity Meetings	635				
Contributions	375				
Legislative Reception	50				
MFBF Convention	2393				
Safety Seminar	151				
Secretary Meeting	547				
Womens Committee	15				
Young Farmer Program	150				
Other Exempt	71				
TOTAL	7113	7113			
Expense Directly Related to Production of Service Fees					
State Income Tax	397				
Computer Rent	0				
TOTAL	397		397		
TOTAL EXPENSES	109417	56198	53219	0	0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

2013
Attachment Sequence No 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Farm Bureau Federation Mississippi Marshall Co	990EZ	64-0355951

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 2012 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 2014. 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	2,156

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 2013	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 2013 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	
				27.5 yrs.	MM	S/L	
	i Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2013 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	2,156
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	

Marshall County Farm Bureau
SCHEDULE I
December 31, 2013

SERVICE FEES RECEIVED

INSURANCE		
Blue Cross Blue Shield	3528	
Southern Farm Bureau Life Insurance Company	8820	
Southern Farm Bureau Casualty Insurance Company	27995	
Mississippi Farm Bureau Mutual Insurance Company	20488	
Total Insurance Fees		60831
Farm Bureau Bank	233	
Total Bank Fees		233
TOTAL SERVICE FEES		61064

Marshall County Farm Bureau
SCHEDULE II
December 31, 2013

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	53709	53709			
Insurance Company Svc Fees	60831		60831		
Farm Bureau Connection	233		233		
Rent Received	0			0	
Interest	105				105
Net Sales	-66				-66
TOTAL INCOME	114812	53709	61064	0	39
Relationship of Dues to Service Fees		46.8%	53.2%		
Floor Space Ratio		50.0%	50.0%		
Allocation of General Overhead Based on the Relationship of Dues to Service Fees					
Promotions	-123				
Insurance	309				
Telephone	6320				
Postage	625				
Office Expense	2834				
Depreciation	201				
TOTAL	10166	4757	5409		
Allocation of Occupancy Expense Base on Area Occupied					
Utilities	5665				
Taxes	3551				
Insurance	1790				
Building Maintenance	1665				
Interest	0				
Depreciation	1954				
Rent	0				
TOTAL	14625	7312	7313		

Marshall County Farm Bureau
Depreciation Schedule
December 31, 2013
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Building	Aug-76	19196 80		19196.80	30.0	SL	19196.80	0.00	19196.80	0.00
Building	Jan-92	350 00		350.00	31.5	SL	233.31	11.11	244.42	105 58
Building	Dec-00	2874.17		2874.17	39.0	SL	958.10	73.70	1031.80	1842.37
Building	Feb-01	7000.00		7000.00	39.0	SL	2153.88	179.49	2333.37	4666 63
Siding	Dec-03	471.87		471.87	39.0	SL	108.90	12.10	121.00	350.87
Building (Byhalia)	Jan-04	46706.00		46706.00	39.0	SL	9580.72	1197.59	10778.31	35927.69
Building (Byhalia)	Apr-05	12898.57		12898.57	39.0	SL	2645.84	330.73	2976.57	9922.00
Building	Jan-06	2628.81		2628.81	39.0	SL	471.87	67.41	539 28	2089.53
Air Conditioner	Dec-10	3210.00		3210.00	39.0	SL	164.62	82.31	246.93	2963.07
		95336 22	0.00	95336.22			35514.04	1954.44	37468.48	57867.74

Prepared by: Bert Tingle

Marshall County Farm Bureau
Depreciation Schedule
December 31, 2013
Furniture & Equipment

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated		6747.62		6747.62	7 0	SL	6747.62	0.00	6747.62	0.00
Fax	Dec-03	228.42		228.42	7.0	SL	228.42	0.00	228.42	0.00
Furniture & Equipment	Apr-05	2912.19		2912.19	7.0	SL	2912.19	0.00	2912 19	0.00
V Cleaner	Nov-08	199.06		199.06	7.0	SL	142 20	28.44	170.64	28.42
Filing Cabinet	Nov-08	246.00		246.00	7.0	SL	175.70	35.14	210 84	35.16
Copier	Dec-08	422.69		422 69	7.0	SL	301.90	60.38	362.28	60.41
Equipment	Dec-09	240.23		240.23	7 0	SL	102.96	34.32	137.28	102.95
Shredder	Dec-09	299.59		299.59	7.0	SL	128.40	42.80	171.20	128.39
		11295 80	0.00	11295.80			10739.39	201 08	10940.47	355.33

Prepared by: Bert Tingle