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Form **990-EZ****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)

OMB No 1545-1150

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

▶ 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](http://www.irs.gov/form990).**A For the 2013 calendar year, or tax year beginning 07/01/13, and ending 06/30/14****B** Check if applicable

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

**C** Name of organization**Butler County Farm Bureau Assoc.**

Number and street (or P O box, if mail is not delivered to street address)

**615 N Main Suite C**

Room/suite

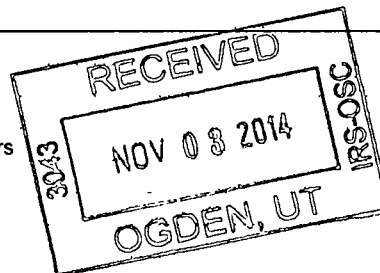
City or town, state or province, country, and ZIP or foreign postal code

**El Dorado KS 67042****D** Employer identification number**48-0561117****E** Telephone number**316-320-3166****F** Group Exemption

Number ▶

**G** Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶**I** Website: ▶ **N/A****H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**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. ▶ \$ **197,586****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	<b>10,221</b>
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	<b>55,800</b>
	4	Investment income	4	<b>1,549</b>
	5a	Gross amount from sale of assets other than inventory	5a	<b>130,000</b>
	b	Less cost or other basis and sales expenses	5b	<b>54,826</b>
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	<b>75,174</b>
	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		
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		
8	Other revenue (describe in Schedule O)	8	<b>16</b>	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	<b>142,760</b>	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	<b>1,000</b>
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	<b>31,451</b>
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	<b>14,990</b>
	15	Printing, publications, postage, and shipping	15	<b>1,378</b>
	16	Other expenses (describe in Schedule O)	16	<b>14,628</b>
	17	<b>Total expenses.</b> Add lines 10 through 16	17	<b>63,447</b>
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<b>79,313</b>
	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	<b>141,491</b>
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	<b>220,804</b>



For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013) **25**

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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

**X**

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	91,374	22	219,547
23 Land and buildings	51,705	23	
24 Other assets (describe in Schedule O)	292	24	3,154
25 Total assets	143,371	25	222,701
26 Total liabilities (describe in Schedule O)	1,880	26	1,897
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	141,491	27	220,804

**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**

L

**What is the organization's primary exempt purpose?**

Educate/improve life quality

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	All activities offered to educate and/or improve quality of life for members. Programs offered to all members include health, safety, citizenship, and marketing.		
	(Grants \$ ) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	28a
29			
	(Grants \$ ) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	29a
30			
	(Grants \$ ) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	30a
31	Other program services (describe in Schedule O)		
	(Grants \$ ) If this amount includes foreign grants, check here	▶ <input type="checkbox"/>	31a
32	Total program service expenses (add lines 28a through 31a)	▶	32

**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

1

[illegible]

**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
<b>33</b> 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		<b>X</b>
<b>34</b> 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)		<b>X</b>
<b>35a</b> 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)?		<b>X</b>
<b>b</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		
<b>c</b> 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		<b>X</b>
<b>36</b> 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	<b>X</b>	
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <span style="float: right;">▶ <b>37a</b></span>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		<b>X</b>
<b>38a</b> 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?		<b>X</b>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved <span style="float: right;"><b>38b</b></span>		
<b>39</b> Section 501(c)(7) organizations Enter		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float: right;"><b>39a</b></span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <span style="float: right;"><b>39b</b></span>		
<b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____		
<b>b</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		
<b>c</b> 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 <span style="float: right;">▶ _____</span>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <span style="float: right;">▶ _____</span>		
<b>e</b> 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		<b>X</b>
<b>41</b> List the states with which a copy of this return is filed <span style="float: right;">▶ <b>None</b></span>		
<b>42a</b> The organization's books are in care of <span style="float: right;">▶ <b>OFFICE SECRETARY</b></span> Telephone no <span style="float: right;">▶ <b>316-320-3166</b></span> 615 N. MAIN SUITE C Located at <span style="float: right;">▶ <b>EL DORADO</b></span> KS ZIP + 4 <span style="float: right;">▶ <b>67042</b></span>		
<b>b</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. <span style="float: right;">▶ _____</span> See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b>		<b>X</b>
<b>c</b> 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 <span style="float: right;">▶ _____</span>		<b>X</b>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float: right;">▶ <input type="checkbox"/> <b>43</b></span>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		<b>X</b>
<b>b</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		<b>X</b>
<b>c</b> Did the organization receive any payments for indoor tanning services during the year?		<b>X</b>
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>45b</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)		<b>X</b>

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		
49a		
49b		

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

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

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and 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

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

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 *Jeff Vane* ▶ ☒ Date *10-23-2014*  
▶ ☒ Type or print name and title *JEFF VANE* *VICE PRESIDENT*

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ <b>This tax return prepared by a non-paid preparer.</b>			Firm's EIN ▶	
	Firm's address ▶			Phone no	

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer Identification number

48-0561117

## Butler County Farm Bureau Assoc.

**Part I Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

[illegible]

**2** Did or will any officer, director, trustee, or key employee of the organization

**a      Become a director or trustee of a successor or transferee organization?**

**b. Become an employee of, or independent contractor for, a successor or transferee organization?**

c. Become a direct or indirect owner of a successor or transferee organization?

d. Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?

**e** If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III ▶

	Yes	No
2a		
2b		
2c		
2d		

**Part II Sale Exchange Disposition or Other Transfer of More Than 25% of the Organization's Assets**

**1**

e. If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III

20	10
----	----

**Part III** **Supplemental Information.** Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e.  
Also complete this part to provide any additional information

---

**Additional Information**

Sch N - Part II line 1(d) - Method of determining FMV for asset(s)

distributed: Realtor's opinion of value (120% of county appraisal).



**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**Butler County Farm Bureau Assoc.**

Employer identification number

**48-0561117**

**Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
Other Income	\$ 16
<b>Total</b>	<b>\$ 16</b>

**Form 990-EZ, Part I, Line 16 - Other Expenses**

Description	Amount
Advertising	\$ 231
County Promotion-MEP	\$ 455
4-H Promotion	\$ 1,005
Board Expense	\$ 527
Committees: Ag in the Cla	\$ 852
Committees: Political Edu	\$ 400
Committees: Young Frmr &	\$ 1,198
Dues	\$ 577
Insurance: Master Group L	\$ 639
Office Expense	\$ 780
Internet	\$ 417
Penalties	\$ 194
Contributions	\$ 1,100
Bank Service Charges	\$ 15
Committees: Policy Develo	\$ 196
Safety Deposit Box	\$ 30
Taxes: Sec of State	\$ 40
Travel	\$ 729

Name of the organization	Employer identification number
Butler County Farm Bureau Assoc.	48-0561117

Meals & Tips	\$	173
Interest Expense	\$	14
Non-investment Depreciation	\$	333
<b>Expenses</b>		
Meetings: County Annual	\$	439
Meetings: Other	\$	439
Meetings: State Annual	\$	716
Meetings: President's Trip	\$	2,293
Meetings: National Annual	\$	836
Total	\$	14,628

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Accounts Receivable	\$ 0	\$ 2,821
Equipment	\$ 417	\$ 6,727
Less Accumulated Depreciation	\$ 125	\$ 6,394
Total	\$ 292	\$ 3,154

Form 990-EZ, Part II, Line 26 - Other Liabilities

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 1,880	\$ 1,897

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

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

OMB No 1545-0172

**2013**

Attachment  
Sequence No **179**

Name(s) shown on return

**Butler County Farm Bureau Assoc.**

Identifying number

**48-0561117**

Business or activity to which this form relates

**Operations**

**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	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	
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	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
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	
13 Carryover of disallowed deduction to 2014 Add lines 9 and 10, less line 12	13	

**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	742

**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	515
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	<input type="checkbox"/>	

**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
19a 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**

20a 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	1,257
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** (2013)

DAA

**There are no amounts for Page 2**

Year Ended: June 30, 2014

48-0561117

Butler County Farm Bureau Assoc.  
615 N Main Suite C  
El Dorado, KS 67042

**Electing out of Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The taxpayer elects out of first-year bonus depreciation allowance under IRC Section 168(k) for all eligible asset classes of depreciable property acquired after December 31, 2007. This election applies to all eligible depreciable property placed in service during the tax year.