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# Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2013

Open to Public  
InspectionDepartment 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](http://www.irs.gov/form990).**A For the 2013 calendar year, or tax year beginning** 07/01, 2013, and ending 06/30, 2014**B Check if applicable:**

Address change  
 Name change  
 Initial return  
 Final return  
 Amended return  
 Application pend.

**C**

Washington County Farm Bureau  
 1361 Jackson Ave  
 Chipley, FL 32428-1774

**D Employer identification no.**

59-1058078

**E Telephone number**

(850) 638-1756

**F Group Exemption**

Number ►1805

**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**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, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 136,290.

**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 

<b>REVENUE</b>  <b>EXPENSES</b>  <b>ASSETS</b>	1 Contributions, gifts, grants, and similar amounts received	1 ) 0 .
	2 Program service revenue including government fees and contracts	2 817 .
	3 Membership dues and assessments	3 61,163 .
	4 Investment income	4 .
	5a Gross amount from sale of assets other than inventory	5a
	b Less: cost or other basis and sales expenses	5b 939 .
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c -939 .
	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 \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)	6b 510 .
	c Less: direct expenses from gaming and fundraising events	6c 33 .
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 477 .
	7a Gross sales of inventory, less returns and allowances	7a 13,076 .
	b Less: cost of goods sold	7b 14,794 .
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c -1,718 .
	8 Other revenue (describe in Schedule O)	8 60,720 .
	9 Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 120,524 .
	10 Grants and similar amounts paid (list in Schedule O)	10 31,345 .
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 47,674 .
	13 Professional fees and other payments to independent contractors	13 0 .
	14 Occupancy, rent, utilities, and maintenance	14 19,405 .
	15 Printing, publications, postage, and shipping	15 2,334 .
	16 Other expenses (describe in Schedule O)	16 14,447 .
	17 Total expenses Add lines 10 through 16	17 115,205 .
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 5,319 .
	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 64,446 .
	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 69,765 .

For Paperwork Reduction Act Notice, see the separate instructions.

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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 the year	(B) End of year
22 Cash, savings, and investments . . . . .	26,121.	22 30,965.
23 Land and Buildings . . . . .	38,348.	23 38,827.
24 Other assets (describe in Schedule O) . . . . .	925.	24 907.
25 Total assets . . . . .	65,394.	25 70,699.
26 Total Liabilities (describe in Schedule O) . . . . .	948.	26 934.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	64,446.	27 69,765.

**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? Education Information Economic

Describe the organization's program service accomplishments for each of its three largest program services, as measure expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, or 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 See Schedule O.

(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 (attach schedule) . . . . .

(Grants \$ ) If this amount includes foreign grants, check here ► 

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 

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable Compensation (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Robert B Christmas				
President	10	0.	0.	0.
George J Fisher				
VP	2	0.	0.	0.
Philip M Adkison				
Sec/Treas	2	0.	0.	0.
Jarrod M Adkison				
Director	2	0.	0.	0.
Nick Dillard				
Director	2	0.	0.	0.
Whit T Gainey				
Director	2	0.	0.	0.
Aliene S Hightower				
Director	2	0.	0.	0.
Carlton G Padgett				
Director	2	0.	0.	0.
Charles H Sloan				
Director	2	0.	0.	0.
Laverne Williams				
Director	2	0.	0.	0.
Ann Christmas				
Director	2	0.	0.	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 activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	
34 Were any 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 line 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   0	37a	
b Did the organization file Form 1120-POL for this year?	37b	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 unpaid at the start of the period 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:	39a	
a Initiation fees and capital contributions included on line 9	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 ► _____	40b	
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 become aware of 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 Form 990 or 900-EZ? If "Yes," complete Schedule L, Part I	40c	
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	40d	
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	40e	X
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		
41 List the states with which a copy of this return is filed. ► Florida		
42 a The organization's books are in care of ► Desiree Paige Tel. no. ► 850-638-1756 Located at ► 1361 Jackson Ave, Chipley, FL ZIP + 4 ► 32428-1774		
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 of 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		
44a 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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
45b 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 instr.)	45b	

		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	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes," was the related organization(s) a section 527 organization? . . . . .	49b	<input type="checkbox"/>	<input checked="" type="checkbox"/>
50 Complete this table for the 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 from the organization (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 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	(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 . . . . . ►	<input type="checkbox"/> Yes <input type="checkbox"/> No

Sign Here	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.		
	Signature of officer <i>R. Bruce Christmas</i> Date <i>11/7/2014</i>		
Type or print name and title. <i>R. Bruce Christmas, President</i>			
Print preparer's name		Preparer's signature	Date
			Check if self-employed <input type="checkbox"/>
		PTIN	

Paid Preparer Use Only	Firm's name <i> </i>	Firm's EIN <input type="checkbox"/>
	Firm's address <i> </i>	Phone no <input type="checkbox"/>

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

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**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/forms990](http://www.irs.gov/forms990).

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

Washington County Farm Bureau

Employer identification number

59-1058078

Part I - Line 5, Sales of Securities and Non-inventory Items

<u>Description</u>	<u>Sales</u>	<u>Expenses/</u>		
	<u>Price</u>	<u>Cost</u>	<u>Imprvmnts</u>	<u>Deprec</u>
Heating/AC Unit		2700.		1761.
Date Acquired: 03/02/04				
How Acquired: Purchased				
Date Sold: 12/11/13				
Sold to: Discarded				

Part I, Line 8 - Other Revenue

Service Fees	56,245.
Sales Tax Collected	306.
Rent	4,169.
	<u><u>60,720.</u></u>

Part I, Line 10 - Expenses - Grants and similar amounts paid

Florida Farm Bureau Federation Dues	31,345.	
Totals:	<u><u>31,345.</u></u>	<u><u>0.</u></u>

Part I, Line 16 - Other Expenses

<u>Description</u>	<u>Total</u>
Office Expense	4,658.
Meetings & Travel	5,556.
Sales Tax	227.
Contributions	913.
Miscellaneous	203.
Dues & Subscriptions	174.
Special Proj/Promo	2,116.
Equipment Rent/Lease	323.
Newsletter	277.
Totals:	<u><u>14,447.</u></u>

Name of the organization

Washington County Farm Bureau

Employer identification number

59-1058078Part II, Line 24 - Other Assets

Inventory	907.
	907.
	907.

Part II, Line 26 - Other Liabilities

Payroll Liabilities	934.
	934.
	934.

Page 2, Part III - Line 31, Other Program ServicesDescription

Line 28) We support the betterment of agriculture thru the youth fair. The youth fair teaches the proper methods of selecting, raising, and caring of livestock in a human and proper way.

Line 29) Farm City Week is an event held in association with the Kiwanis Club International which emphasizes the importance of economic interest for agriculture in the community.

Line 30) We participated in Ag Literacy Day by members teaching agricultural education in classrooms. This brings awareness of the importance of agriculture in our society.

Name of the organization

Washington County Farm Bureau

Employer identification number

59-1058078

Robert B Christmas  
1361 Jackson Ave, Chipley, FL 32428

George J Fisher  
1361 Jackson Ave, Chipley, FL 32428

Philip M Adkison  
1361 Jackson Ave, Chipley, FL 32428

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Laverne Williams  
1361 Jackson Ave, Chipley, FL 32428

Ann Christmas  
1361 Jackson Ave, Chipley, FL 32428

**4562**Form Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization  
(Including Information on Listed Property)**

OMB No. 1545-0172

**2013**Attachment  
Sequence No. 179

Name(s) shown on return

Washington County Farm Bureau

Business or activity to which this form relates

Member Services

Identifying number

59-1058078

**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 <b>smaller</b> 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	1007

**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	754
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	
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 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	1761
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	

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	----------------------------	--	---------------------------	------------------------------	----------------------------------	------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . 25

26 Property used more than 50% in a qualified business use:

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use:

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . . 29

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
31												
32												
33												
34												
35												
36												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39	Do you treat all use of vehicles by employees as personal use? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	---------------------------	---------------------	--	-----------------------------------

42 Amortization of costs that begins during your 2013 tax year (see instructions):


43 Amortization of costs that began before your 2013 tax year . . . . . 43

44 Total. Add amounts in column (f). See the instructions for where to report . . . . . 44