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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 **10/01/13**, and ending **09/30/14****B** Check if applicable

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

**C** Name of organization**RAMSEY COUNTY FARM BUREAU**

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

**PO Box 97**

Room/suite

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

**Devils Lake****ND 58301****D** Employer identification number**45-0234949****E** Telephone number**701-662-2214****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 ▶ \$ **26,628****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	22,735
	4	Investment income	4	2,055
	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	
	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	1,838	
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	26,628	
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	8,066
	13	Professional fees and other payments to independent contractors	13	1,600
	14	Occupancy, rent, utilities, and maintenance	14	7,685
	15	Printing, publications, postage, and shipping	15	1,011
	16	Other expenses (describe in Schedule O)	16	9,580
	17	<b>Total expenses.</b> Add lines 10 through 16 ▶	17	27,942
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,314
	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	52,389
	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	51,075

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)



**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 <span style="float:right"><b>39a</b></span>		
<b>a</b> Initiation fees and capital contributions included on line 9 <span style="float:right"><b>39b</b></span>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities		
<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>RAMSEY COUNTY FARM BUREAU</b></span> Telephone no <span style="float:right">▶ <b>701-662-2214</b></span> 300 WALNUT STREET W Located at <span style="float:right">▶ <b>DEVILS LAKE</b></span> ND ZIP + 4 <span style="float:right">▶ <b>58301</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 <span style="float:right">▶ <input type="checkbox"/></span> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶ <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

DANIEL J. PLEMEL

President

Date

2-12-15

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Derrel D. Britsch, CPA

Preparer's signature

Derrel D Britsch, CPA

Date

02/05/15

Check ☐ if self-employed

PTIN

P00166569

Firm's name ▶

Britsch & Associates, PC

Firm's EIN ▶

20-1746221

Firm's address ▶

415 6th Ave NE  
Devils Lake, ND 58301

Phone no

701-662-8724

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.

▶ 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**

Employer identification number

**RAMSEY COUNTY FARM BUREAU****45-0234949****Form 990-EZ, Part I, Line 8 - Other Revenue**

Description	Amount
MISCELLANEOUS INCOME	\$ 1,825
COPY SERVICE FEES	\$ 13
<b>Total</b>	<b>\$ 1,838</b>

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

Description	Amount
<b>Expenses</b>	
TELEPHONE	\$ 1,232
PROMOTION & ADVERTISING	\$ 1,787
WOMEN'S COMMITTEE	\$ 355
SCHOLARSHIP AUCTION	\$ 180
COPY MACHINE EXPENSE	\$ 102
GIFTS & MEMORIALS	\$ 203
COMMITTEE EXPENSES	\$ 112
DELEGATE EXPENSES	\$ 2,472
MEETING EXPENSES	\$ 1,080
DEPRECIATION	\$ 58
FIRST CARE PROGRAM EXPENS	\$ 1,137
MEMBER SERVICES	\$ 183
FALL FAIR AWARDS	\$ 130
MISCELLANEOUS	\$ 549
<b>Total</b>	<b>\$ 9,580</b>

Name of the organization

RAMSEY COUNTY FARM BUREAU

Employer identification number

45-0234949

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

Description	Beg. of Year	End of Year
FIXTURES & FURNITURE	\$ 31,003	\$ 31,003
Less Accumulated Depreciation	\$ 29,989	\$ 30,047
LAND IMPROVEMENTS	\$ 9,873	\$ 9,873
Less Accumulated Depreciation	\$ 9,873	\$ 9,873
Total	\$ 1,014	\$ 956

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

Description	Beg. of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 6,365	\$ 4,550

45-0234949

**Federal Statements**

FYE: 9/30/2014

**Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ <u>22,735</u>
Total	\$ <u><u>22,735</u></u>



## Federal Statements

45-0234949

FYE: 9/30/2014

2/5/2015 3:03 PM

## Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
LAND	\$ 14,427	\$	\$ 14,427	\$ 0
BUILDING	67,726	67,726	67,726	67,726
BUILDING IMPROVEMENTS	21,149	21,149	21,149	21,149
Total	\$ 103,302	\$ 88,875	\$ 103,302	\$ 88,875