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NR.

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 <u>10/1/2013</u> , and ending <u>9/30/2014</u>	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Farm Bureau Federation Mississippi Adams County</u> Number and street (or P O box, if mail is not delivered to street address) Room/suite <u>317 John R Junkin</u> City or town State ZIP code <u>Natchez MS 39120-3823</u> Foreign country name Foreign province/state/country Foreign postal code
D Employer identification number <u>64-6025675</u>	
E Telephone number <u>(601) 445-4187</u>	
F Group Exemption Number ▶ <u>1473</u>	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	
I Website: ▶ <u>N/A</u>	
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (5) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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 ▶ \$ <u>124,027</u>	

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	53,845
	4	Investment income	4	3,418
	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	
Expenses	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	347
	b	Less cost of goods sold	7b	464
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-117
	8	Other revenue (describe in Schedule O)	8	66,417
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	123,563
	10	Grants and similar amounts paid (list in Schedule O)	10	21,977
	Net Assets	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	113,943
17		Total expenses. Add lines 10 through 16	17	135,920
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-12,357	
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	244,813	
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	232,456	

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form **990-EZ** (2013)

16

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	122,830	22 118,972
23 Land and buildings	118,457	23 110,305
24 Other assets (describe in Schedule O)	4,496	24 4,206
25 Total assets	245,783	25 233,483
26 Total liabilities (describe in Schedule O)	970	26 1,027
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	244,813	27 232,456

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? To promote the interest 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

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

28 To unite through our membership those people or groups of people with a common interest in developing and improving the economic, social and educational interest of the farmer (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	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
Noble Guedon President	Hr/WK 5 00			
David Carter Vice President	Hr/WK 2 00			
Melanie Sojourner Sec/Treasurer	Hr/WK 2 00			
Fayla Guedon Womens Chair	Hr/WK 2 00			
Buster Junkin Director	Hr/WK 2 00			
Chester Hoover Director	Hr/WK 2 00			
Phil Lindley Director	Hr/WK 2 00			
Cledis Abernathy Director	Hr/WK 2 00			
Dempsey White Director	Hr/WK 2 00			
David Nations Director	Hr/WK 2 00			
Boyd White Director	Hr/WK 2 00			
Sandra Sojourner Director	Hr/WK 2 00			

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.	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	MS	
42 a The organization's books are in care of	Barbara Butler	Telephone no
Located at	317 John R Junkin Dr	City
	Natchez	ST
	MS	ZIP + 4
		39120-3823
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 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
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

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

48		
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49 a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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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		
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 <i>[Signature]</i>	Date <i>2/10/15</i>			
	Type or print name and title <i>Noble Gurdin President</i>				
Paid Preparer Use Only	Print/Type preparer's name William Davis	Preparer's signature <i>[Signature]</i>	Date 10/27/2014	Check <input type="checkbox"/> if self-employed	PTIN 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 <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Page 1 of 1 of Part IV

Employer Identification number

64-6025675

[illegible]

Adams County Farm Bureau
SCHEDULE I
September 30, 2014

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	5466
Southern Farm Bureau Life Insurance Company	12495
Southern Farm Bureau Casualty Insurance Company	27257
Mississippi Farm Bureau Casualty Insurance Company	<u>20624</u>
Total Insurance Fees	<u>65842</u>
Farm Bureau Bank	<u>575</u>
Total Bank Fees	<u>575</u>
TOTAL SERVICE FEES	<u><u>66417</u></u>

Adams County Farm Bureau
SCHEDULE II
September 30, 2014

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	31869	31869			
Insurance Company Svc Fees	65842		65842		
Farm Bureau Bank	575		575		
Rent Income	3200			3200	
Interest	218				218
Net Sales	-117				-117
TOTAL INCOME	101587	31869	66417	3200	101

Relationship of Dues to
Service Fees

32.4% 67.6%

Floor Space Ratio

50.0% 50.0%

Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	1027
Insurance	309
Telephone	4776
Postage	164
Office Expense	2057
Depreciation	201

TOTAL	8534	2767	5767
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Allocation of Occupancy Expense
Base on Area Occupied

Utilities	4123
Taxes	3695
Insurance	2127
Building Maintenance	4035
Depreciation	7950
Rent	253

TOTAL	22183	11091	11092
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Adams County Farm Bureau
SCHEDULE II
September 30, 2014

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	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	51153				
Payroll Taxes	4090				
Employee Insurance	5182				
TOTAL	60425	30212	30213		
Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	2066				
AFBF Convention	7185				
Ag in the Classroom	25				
Board Expense	3258				
Commodity Meetings	48				
Contributions	2640				
Commodity Materials	184				
MFBF Convention	2228				
Safety Seminar	512				
Secretary Meeting	904				
Ag Promotions	1461				
Womens Committee	156				
Young Farmer Program	1090				
TOTAL	21757	21757			
Expense Directly Related to Production of Service Fees					
State Income Tax	624				
Computer Rent	420				
TOTAL	1044		1044		
TOTAL EXPENSES	113943	65827	48116	0	0

Name(s) shown on return Farm Bureau Federation Mississippi Adams Cou 990T	Business or activity to which this form relates	Identifying number 64-6025675
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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	8,151

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 <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
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	
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

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	8,151
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	

Adams County Farm Bureau
Depreciation Schedule
September 30, 2014
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			Net
							Beg Balance	Additions (Deduct)	End Balance	
Building	Oct-96	179210.47		179210.47	39.0	SL	82521.06	4595.14	87116.20	92094.27
Fence	Dec-96	1358.95		1358.95	7.0	SL	1358.95	0.00	1358.95	0.00
Air Conditioner	Mar-00	1407.05		1407.05	7.0	SL	1407.05	0.00	1407.05	0.00
Parking Lot	Apr-00	11000.00		11000.00	7.0	SL	11000.00	0.00	11000.00	0.00
Awning	Mar-04	500.00		500.00	7.0	SL	500.00	0.00	500.00	0.00
Shelves	Feb-09	1650.00		1650.00	7.0	SL	1060.69	235.71	1296.40	353.60
Digital Sign	Dec-12	20500.00		20500.00	7.0	SL	3294.64	2928.57	6223.21	14276.79
Air Conditioner	Jun-13	2675.00	0.00	2675.00	7.0	SL	191.07	191.07	382.14	2292.86
<hr/>										
		218301.47	0.00	218301.47			101333.46	7950.49	109283.95	109017.52
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Prepared by Karen Easterling

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Adams County Farm Bureau
Depreciation Schedule
September 30, 2014
Furniture & Equipment

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Fully Depreciated		2734.69		2734.69	7.0	SL	2734.69	0.00	2734.69	0.00
Desk/Chair	Sep-95	160.00		160.00	7.0	SL	160.00	0.00	160.00	0.00
Office Furniture	Oct-95	1891.55		1891.55	7.0	SL	1891.55	0.00	1891.55	0.00
Smoke Detectors	Nov-95	130.54		130.54	7.0	SL	130.54	0.00	130.54	0.00
Phone System	Nov-95	433.35		433.35	7.0	SL	433.35	0.00	433.35	0.00
Chairs	Apr-96	1872.50		1872.50	7.0	SL	1872.50	0.00	1872.50	0.00
Copier	Mar-98	1908.60		1908.60	7.0	SL	1908.60	0.00	1908.60	0.00
Office Furniture	Feb-03	2490.95		2490.95	7.0	SL	2490.95	0.00	2490.95	0.00
Copier	Sep-03	1457.34		1457.34	5.0	SL	1457.34	0.00	1457.34	0.00
Telephone System	Jan-04	5403.50		5403.50	5.0	SL	5403.50	0.00	5403.50	0.00
Safe	Feb-05	739.60		739.60	7.0	SL	739.60	0.00	739.60	0.00
Refrigerator	Nov-06	320.88		320.88	7.0	SL	297.96	22.92	320.88	0.00
Office Furniture	Jul-11	353.05		353.05	7.0	SL	126.10	50.44	176.54	176.51
Office Chair	Jul-12	181.50		181.50	7.0	SL	25.93	12.97	38.90	142.61
Telephone	Jul-12	251.45		251.45	7.0	SL	35.92	17.96	53.88	197.57
Monitor	Oct-12	964.07	0.00	964.07	5.0	SL	96.41	96.41	192.82	771.26
<hr/>										
		21293.57	0.00	21293.57			19804.94	200.69	20005.63	1287.94
<hr/>										