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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 11/1/2013 , and ending 10/31/2014

B Check if applicable
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization
Farm Bureau Federation Mississippi Attala County

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
132 W Washington Street

City or town | State | ZIP code
Kosciusko | MS | 39090-0810

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

D Employer identification number
64-0332002

E Telephone number
(662) 289-4862

F Group Exemption Number ► 1473

G Accounting Method [X] Cash [ ] Accrual Other (specify) ► _____

I Website: ► N/A

J Tax-exempt status (check only one) — [ ] 501(c)(3) [X] 501(c) (5) ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

H Check ► [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Form of organization [X] 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 ► $ 172,892

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 . . . . . [X]

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	52,579
	4	Investment income		4	297
	5a	Gross amount from sale of assets other than inventory	5a 60,000		
	b	Less cost or other basis and sales expenses	5b 13,205		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	46,795
	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 140		
	b	Less cost of goods sold	7b 50		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	90
	8	Other revenue (describe in Schedule O)		8	59,876
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►		9	159,637
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	20,428
	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	88,900
	17	**Total expenses.** Add lines 10 through 16 ►		17	109,328
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	50,309
	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	40,977
	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	91,286

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

HTA

G5

17

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	28,713	22	30,472
23	Land and buildings	11,771	23	222
24	Other assets (describe in Schedule O)	982	24	61,611
25	**Total assets**	41,466	25	92,305
26	**Total liabilities** (describe in Schedule O)	489	26	1,019
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	40,977	27	91,286

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 intrests 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 through our membership those people or groups of people with a common interest in developing and improving the economic, social, and educational intrests 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
James Rasberry President	Hr/WK 4 00	0		
Taylor Harris Vice President	Hr/WK 3 00	0		
Carolyn Allen Womens Chair	Hr/WK 4 00	0		
W M Blaine Director	Hr/WK 2 00	0		
Taylor Casey Director	Hr/WK 2 00	0		
Joey Evans Director	Hr/WK 2 00	0		
Weldon Lyle Director	Hr/WK 2 00	0		
	Hr/WK			
	Hr/WK			
	Hr/WK			
	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 ▶ Rhonda Pickle Telephone no ▶ (662) 289-4862			
	Located at ▶ 132 W Washington Street City Kosciusko ST MS ZIP + 4 ▶ 39090-0810			
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			
			Yes	No
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

James S Rasberry — Signature of officer — Date 2/2/15

James S Rasberry, President — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
William Davis	William Davis	1/5/2015		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

Attala County Farm Bureau
SCHEDULE II
October 31, 2014

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		47.0%	53.0%		
Salary - Secretary	47831				
Payroll Taxes	3533				
Retirement	1900				
TOTAL	53264	25034	28230		
Expense Directly Attributed to Production of Farm Bureau Dues					
	2031				
Ag in the Classroom	192				
Board Expense	2723				
Contributions	410				
MFBF Convention	1563				
Safety Seminar	500				
Secretary Meeting	196				
Womens Committee	140				
Young Farmer Program	229				
Other Exempt	491				
TOTAL	8475	8475			
Expense Directly Related to Production of Service Fees					
State Income Tax	546				
Computer Rent	420				
TOTAL	966		966		
TOTAL EXPENSES	88900	45130	43770	0	0

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.***

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Farm Bureau Federation Mississippi Attala County	64-0332002

Form 990-EZ, Part I, Line 8, Other Revenue Insurance Service Fees 59,876

Form 990-EZ, Part I, Line 10, Grants Paid Activity , Grantee Mississippi Farm Bureau Federation 6311 Ridgewood Road Jackson MS 39211, Cash Grant 20,428, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule 2 88,900

Form 990-EZ, Part II, Line 24, Other Assets Morgage Receivable Beginning of year 225, End of year 58,971

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Taxes Beginning of year 757, End of year 2,640

Form 990-EZ, Part II, Line 26, Liabilities Pic Beginning of year 48, End of year 23

Form 990-EZ, Part II, Line 26, Liabilities Payroll Taxes Beginning of year. 441, End of year 996

Name of the organization	Employer identification number
Farm Bureau Federation Mississippi Attala County	64-0332002

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	Business or activity to which this form relates	Identifying number
Farm Bureau Federation Mississippi Attala Coun	990EZ	64-0332002

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 (see instructions)	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	600

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	600
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	

Attala County Farm Bureau
SCHEDULE I
October 31, 2014

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	5908	
Southern Farm Bureau Life Insurance Company	14572	
Southern Farm Bureau Casualty Insurance Company	22550	
Mississippi Farm Bureau Mutual Insurance Company	14625	
Total Insurance Fees		57655
Farm Bureau Bank	2221	
Total Bank Fees		2221
TOTAL SERVICE FEES		59876

Attala County Farm Bureau
SCHEDULE II
October 31, 2014

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	32152	32152			
Insurance Company Svc Fees	57655		57655		
Farm Bureau Bank	2221		2221		
Rent Received	0			0	
Interest	297				297
Net Sales	90				90
TOTAL INCOME	92415	32152	59876	0	387
Relationship of Dues to Service Fees		34.9%	65.1%		
Floor Space Ratio		50.0%	50.0%		
Allocation of General Overhead Based on the Relationship of Dues to Service Fees					
Promotions	2155				
Insurance	309				
Telephone	3114				
Postage	929				
Office Expense	3230				
Depreciation	61				
TOTAL	9798	3423	6375		
Allocation of Occupancy Expense Base on Area Occupied					
Utilities	4298				
Taxes	4827				
Insurance	752				
Building Maintenance	4381				
Interest	0				
Depreciation	539				
Rent	1600				
TOTAL	16397	8198	8199		

Attala County Farm Bureau
Depreciation Schedule
October 31, 2014
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated Items		28125.00		28125.00	20.0	SL	28125.00	0.00	28125.00	0.00
Driveway	Apr-91	1691.84		1691.84	31 5	SL	1212.88	53.71	1266.59	425.25
Building	Nov-92	11194.67		11194.67	31.5	SL	7463.19	355.39	7818.58	3376.09
Building	Nov-01	1848.40		1848.40	39.0	SL	663.46	47.39	710.85	1137.55
Building	Jul-09	3233.15		3233.15	39.0	SL	414.50	82.90	497.40	2735.75
			-46093.06	-46093.06	7.0	SL		0.00	-38418.42	-7674.64
		46093.06	-46093.06	0.00			37879.03	539.39	0.00	0 00

Prepared by: Bert Tingle

Attala County Farm Bureau
Depreciation Schedule
October 31, 2014
Furniture & Equipment

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation Beg Balance	Additions (Deduct)	End Balance	Net
Fully Depreciated Items		4536.45		4536.45	7.0	SL	4536.45	0.00	4536.45	0.00
Water Heater	Nov-03	404.57		404.57	7.0	SL	404 57	0.00	404.57	0.00
Refridgerator	Feb-04	426.92		426.92	7.0	SL	426.92	0.00	426.92	0.00
Air Conditioner	Jun-04	1765.50		1765.50	7.0	SL	1765 50	0.00	1765.50	0.00
Copier	Oct-05	850.65		850.65	7.0	SL	850.65	0.00	850.65	0 00
Lights	Oct-06	535.00		535.00	7.0	SL	535.00	0.00	535.00	0.00
Chairs	Oct-06	764.19		764.19	7.0	SL	764 19	0.00	764.19	0 00
Furniture	Oct-08	200.25		200.25	7.0	SL	143.05	28.61	171 66	28.59
Furniture			225.77	225.77	7.0	SL		32.25	32.25	193.52
		9483.53	225.77	9709.30			9426.33	60.86	9487.19	222.11

Prepared by: Bert Tingle