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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: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization Farm Bureau Copiah County Number and street (or P O box, if mail is not delivered to street address) Room/suite P O Box 708 City or town State ZIP code Hazlehurst MS 39083-0708 Foreign country name Foreign province/state/county Foreign postal code
	D Employer identification number 64-0412680 E Telephone number (601) 894-4521 F Group Exemption Number 1473
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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 166,619	

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	74,314
	4	Investment income	4	29
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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	
	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	732
	7b	Less cost of goods sold	7b	1,127
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-395
	8	Other revenue (describe in Schedule O)	8	91,544
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	165,492
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	25,610
	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	139,200
	17	Total expenses. Add lines 10 through 16	17	164,810
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	682
	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	122,894
	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	123,576

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form **990-EZ** (2013)

9

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	48,622	22	36,392
23 Land and buildings	340,815	23	341,764
24 Other assets (describe in Schedule O)	2,739	24	4,040
25 Total assets	392,176	25	382,196
26 Total liabilities (describe in Schedule O)	269,282	26	258,620
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	122,894	27	123,576

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

28 To unite through our membership those people or groups of people with a
interest in developing and improving the economic, social and
educational interest of the farmer(Grants \$) If this amount includes foreign grants, check here ☐**Expenses**

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

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
Moody Davis President	Hr/WK 5 00			
Tod Waltman Vice President	Hr/WK 2 00			
Peter McKinley Treasurer	Hr/WK 2 00			
Steve Albritton Director	Hr/WK 2 00			
Shelby Bearden Director	Hr/WK 2 00			
Greg Lockhart Director	Hr/WK 2 00			
Herbert Ramsey Director	Hr/WK 2 00			
Tommy Ramsey Director	Hr/WK 2 00			
Odie Rutledge Director	Hr/WK 2 00			
Steve Smith Director	Hr/WK 2 00			
Jimmy Strong Director	Hr/WK 2 00			
Ellen Strong 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 40a , section 4912 40b ; section 4955 40c		
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.		
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 40c		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40d		
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 41		
42 a The organization's books are in care of 42a Elizabeth Varas Telephone no 42b (601) 894-4521		
Located at 42c 28088 Highway 28 City Hazlehurst ST MS ZIP + 4 42d 39083		
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		
49a		
49b		

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

- 49 a 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
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	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
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	Signature of officer <i>William Davis</i>	Date 11-21-14			
	Type or print name and title <i>Dwight Moody Davis pres-board</i>				
Paid Preparer Use Only	Print/Type preparer's name William Davis	Preparer's signature <i>William Davis</i>	Date 11/10/2014	Check ☐ 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

☒ Yes ☐ No

Page 1 of 1 of Part IV

Employer identification number

64-0412680

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Farm Bureau Copiah County

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

Employer identification number

64-0412680

Form 990-EZ, Part I, Line 8, Other Revenue Schedule I 91,544

Form 990-EZ, Part I, Line 10, Grants Paid Activity Dues to State Organization, Grantee.

Mississippi Farm Bureau Federation 6311 Ridgewood Rd Jackson MS 39211, Cash Grant 25,610,

Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule II 139,200

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Corporate Taxes Beginning of year

2,659, End of year 3,960

Form 990-EZ, Part II, Line 24, Other Assets Inventory Beginning of year 80, End of year 80

Form 990-EZ, Part II, Line 26, Liabilities Mortgage Payment Beginning of year 268,358, End

of year. 257,824

Form 990-EZ, Part II, Line 26, Liabilities Payroll Taxes Due Beginning of year 460, End of

year 712

Form 990-EZ, Part II, Line 26, Liabilities Payable Beginning of year 464, End of year 84

Copiah County Farm Bureau
SCHEDULE I
October 31, 2014

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	9809
Southern Farm Bureau Life Insurance Company	21300
Southern Farm Bureau Casualty Insurance Company	32590
Mississippi Farm Bureau Casualty Insurance Company	<u>27649</u>
Total Insurance Fees	<u>91348</u>

FARM BUREAU BANK

Farm Bureau Bank Service Fees	<u>196</u>
Total Farm Bureau Bank Fees	<u>196</u>

TOTAL SERVICE FEES	<u><u>91544</u></u>
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Copiah County Farm Bureau
SCHEDULE II
October 31, 2014

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	48705	48705			
Insurance Company Svc Fees	91348		91348		
Farm Bureau Bank	196		196		
Interest	29				29
Net Sales	-395				-395

TOTAL INCOME	139883	48705	91544	0	-366
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Relationship of Dues to Service Fees	34.7%	65.3%
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Floor Space Ratio	50.0%	50.0%
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Allocation of General Overhead
Based on the Relationship of
Dues to Service Fees

Promotions	25		
Insurance	309		
Telephone	5026		
Postage	115		
Office Expense	3932		
Depreciation	124		
TOTAL	9531	3310	6221

Allocation of Occupancy Expense
Base on Area Occupied

Utilities	9408		
Taxes	7556		
Insurance	1882		
Building Maintenance	5072		
Interest	11861		
Depreciation	8227		
TOTAL	44006	22003	22003

Copiah County Farm Bureau
SCHEDULE II
October 31, 2014

Page 2

	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	70330				
Payroll Taxes	5695				
Employee Insurance	544				
Retirement	2562				
TOTAL	79131	39565	39566		
Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	2983				
Board Expense	1791				
Contributions	360				
MFBF Convention	288				
Secretary Meeting	152				
Womens Committee	35				
TOTAL	5609	5609			
Expense Directly Related to Production of Service Fees					
State Income Tax	923				
TOTAL	923		923		
TOTAL EXPENSES	139200	70487	68713	0	0

(Including Information on Listed Property)

2013Attachment
Sequence No **179**

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return
Farm Bureau Copiah CountyBusiness or activity to which this form relates
990TIdentifying number
64-0412680**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	8,041

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	
i Nonresidential real property	5/1/2014	9,300	15	MM	S/L	310

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	8,351
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)

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

Description	Acquired				Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Bldg (Crystal Spgs)	Oct-03	48387.16		48387.16	39.0	SL	12458.70	1240.70	13699.40	34687.76
Bldg (Hazlehurst)	Jun-05	260363.21		260363.21	39.0	SL	55911.33	6675.98	62587.31	197775.90
Building Impr (Hazlehurs)	May-14		9300.00	9300.00	15.0	SL		310.00	310.00	8990.00

308750.37	9300.00	318050.37	68370.03	8226.68	76596.71	241453.66
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Copiah County Farm Bureau
Depreciation Schedule
October 31, 2014
Furniture & Equipment

Description	Acquired	Accumulated Depreciation			Rate (Yrs)	Type	Accumulated Depreciation			Net
		Beg Balance	Additions (Deduct)	End Balance			Beg Balance	Additions (Deduct)	End Balance	
Desk/Chairs (H)	Oct-93	738.06		738.06	7.0	SL	738.06	0.00	738.06	0.00
Phone System (H)	Feb-94	3380.90		3380.90	7.0	SL	3380.90	0.00	3380.90	0.00
Copier (Crystal Spgs)	Nov-94	1403.00		1403.00	7.0	SL	1403.00	0.00	1403.00	0.00
Office Furniture (CS)	Nov-94	2863.30		2863.30	7.0	SL	2863.30	0.00	2863.30	0.00
Fax Machine (CS)	Nov-94	427.98		427.98	7.0	SL	427.98	0.00	427.98	0.00
Phone System (CS)	Nov-94	2329.13		2329.13	7.0	SL	2329.13	0.00	2329.13	0.00
Office Furniture (CS)	Jun-95	452.61		452.61	7.0	SL	452.61	0.00	452.61	0.00
Office Furniture (H)	Jul-98	6340.52		6340.52	7.0	SL	6340.52	0.00	6340.52	0.00
Furniture (Hazlehurst)	Jun-05	1544.78		1544.78	7.0	SL	1544.78	0.00	1544.78	0.00
Copier (Hazlehurst)	Feb-06	963.00		963.00	7.0	SL	963.00	0.00	963.00	0.00
Monitor	Sep-12	620.60		620.60	5.0	SL	186.18	124.12	310.30	310.30

21063.88	0.00	21063.88	20629.46	124.12	20753.58	310.30
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