See a Social Security Number? Say Something!
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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

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning , and ending

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
JACKSON COUNTY FARM BUREAU

Number and street (or P O. box, if mail is not delivered to street address) | Room/suite
102 S OLIVE STREET

City or town | State | ZIP code
MAQUOKETA | IA | 52060-3014

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

D Employer identification number
42-0338220

E Telephone number
(563) 652-2456

F Group Exemption Number ► 0626

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

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

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 ► $ 130,947

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 16,400
	2	Program service revenue including government fees and contracts			2
	3	Membership dues and assessments			3 77,040
	4	Investment income			4 31,836
	5a	Gross amount from sale of assets other than inventory	5a	844	
	b	Less: cost or other basis and sales expenses	5b	604	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)			5c 240
	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		
	b	Less. cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)			7c 0
	8	Other revenue (describe in Schedule O)			8 4,827
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►			9 130,343
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 35,372
	13	Professional fees and other payments to independent contractors			13 640
	14	Occupancy, rent, utilities, and maintenance			14 11,048
	15	Printing, publications, postage, and shipping			15 759
	16	Other expenses (describe in Schedule O)			16 77,988
	17	**Total expenses.** Add lines 10 through 16 ►			17 125,807
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18 4,536
	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)			19 299,516
	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 ►			21 304,052

95 3

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	100,666	22	111,641
23	Land and buildings	198,835	23	192,737
24	Other assets (describe in Schedule O)	2,499	24	2,591
25	**Total assets**	302,000	25	306,969
26	**Total liabilities** (describe in Schedule O)	2,484	26	2,917
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	299,516	27	304,052

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? PROVIDE CURRENT AG INFORMATION

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, optional for others)

28 AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC. 1,717 MEMBERS WERE BENEFITTED IN 2014.

(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
TONY PORTZ PRESIDENT	Hr/WK 2.50	0	0	0
JODY MARTENS VICE PRESIDENT	Hr/WK 2 50	0	0	0
MARK BANOWETZ SECRETARY	Hr/WK 2.50	0	0	0
PAUL GERLACH TREASURER	Hr/WK 2 50	0	0	0
SKOTT GENT VOTING DELEGATE	Hr/WK 2.50	0	0	0
SCOTT SCHECKEL DIRECTOR	Hr/WK 1 50	0	0	0
DAVE BURMAHL DIRECTOR	Hr/WK 1.50	0	0	0
JEFF LYNCH DIRECTOR	Hr/WK 1 50	0	0	0
JAMES JOHNSON DIRECTOR	Hr/WK 1.50	0	0	0
TIM KAMMEYER DIRECTOR	Hr/WK 1.50	0	0	0
SCOTT HINGTGEN DIRECTOR	Hr/WK 1.50	0	0	0
KEN LANE DIRECTOR	Hr/WK 1.50	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 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		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?	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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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. ► IA			
42 a	The organization's books are in care of ► THE ORGANIZATION Telephone no. ► (563) 652-2456			
	Located at ► 102 S OLIVE STREET City MAQUOKETA ST IA ZIP + 4 ► 52060-3014			
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	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		X
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 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 — Date 4-30-15

Type or print name and title Toby Porter President

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
MAX STUDER	Max N. Studer CPA	4/19/2015		P01272566

Firm's name ▶ MAX N STUDER CPA — Firm's EIN ▶ 27-5346832

Firm's address ▶ PO BOX 1463, JOHNSTON, IA 50131 — Phone no 515-238-1766

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

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

2014

Open to Public Inspection

Name of the organization	Employer identification number
JACKSON COUNTY FARM BUREAU	42-0338220

Form 990-EZ, Part I, Line 8, Other Revenue: Expense Recoveries: 4,827

Form 990-EZ, Part I, Line 16, Other Expenses: Travel. 626

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings: 4,257

Form 990-EZ, Part I, Line 16, Other Expenses: Equipment rental and maintenance: 2,418

Form 990-EZ, Part I, Line 16, Other Expenses Supplies: 542

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone: 4,582

Form 990-EZ, Part I, Line 16, Other Expenses Depreciation: 5,494

Form 990-EZ, Part I, Line 16, Other Expenses: Federation Dues: 35,952

Form 990-EZ, Part I, Line 16, Other Expenses: Management Expense: 1,712

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising & Public Relations: 5,680

Form 990-EZ, Part I, Line 16, Other Expenses: Dues & Subscriptions: 4,066

Form 990-EZ, Part I, Line 16, Other Expenses Insurance: 925

Form 990-EZ, Part I, Line 16, Other Expenses: Program Services: 3,737

Form 990-EZ, Part I, Line 16, Other Expenses: Young Farmer Activities: 90

Form 990-EZ, Part I, Line 16, Other Expenses: Board of Director Expense: 3,082

Form 990-EZ, Part I, Line 16, Other Expenses: Ag & Community Support: 4,665

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous: 160

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable: Beginning of year: 2,499, End of year: 2,591

Form 990-EZ, Part II, Line 26, Liabilities: Accounts Payable: Beginning of year: 2,484, End of year: 2,917

Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name of Organization	Employer identification number
JACKSON COUNTY FARM BUREAU	42-0338220

Name and title	Average hours per week devoted to position	Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-.)	Health benefits contributions to employee benefit plans, and deferred compensation	Estimated amount of other compensation
KALEB MARSHALL DIRECTOR	Hr/WK 1.50	0	0	0
KHRISTIAN BECKER DIRECTOR	Hr/WK 1.50	0	0	0
DAN MARTIN DIRECTOR	Hr/WK 1.50	0	0	0
JOHN STENDER DIRECTOR	Hr/WK 1.50	0	0	0
MARTY KRAMER DIRECTOR	Hr/WK 1.50	0	0	0
CHRIS HOMAN DIRECTOR	Hr/WK 1.50	0	0	0
KEVIN CORNELIUS DIRECTOR	Hr/WK 1.50	0	0	0
JAKE KILBURG DIRECTOR	Hr/WK 1.50	0	0	0
REESE FROHLING DIRECTOR	Hr/WK 1 50	0	0	0
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			