

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

2016**Open to Public Inspection**

A For the 2016 calendar year, or tax year beginning 11/1/2016, and ending 10/31/2017	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Farm Bureau Federation Mississippi Walthall County Farm Bureau Number and street (or P O box, if mail is not delivered to street address) Room/suite P O Box 454 City or town State ZIP code Tylertown MS 39667-0454 Foreign country name Foreign province/state/county Foreign postal code
D Employer identification number 64-0355890	
E Telephone number (601) 876-5163	
F Group Exemption Number 1473	
G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____	
I Website: N/A	
H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
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. \$ 132,635	

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	57,569
	4	Investment income	4	498
	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	55	
b	Less cost of goods sold	7b	100	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-45	
8	Other revenue (describe in Schedule O)	8	74,513	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	132,535	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	25,650
	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	113,944
	17	Total expenses. Add lines 10 through 16	17	139,594
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-7,059
	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	233,613
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	-1
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	226,553

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2016)

HTA

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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	126,707	22	123,635
23 Land and buildings	105,123	23	100,092
24 Other assets (describe in Schedule O)	3,114	24	4,400
25 Total assets	234,944	25	228,127
26 Total liabilities (describe in Schedule O)	1,331	26	1,574
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	233,613	27	226,553

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, 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
BILL PIGOTT PRESIDENT	Hr/WK 5 00			
MAC CONERLY SEC/TREAS	Hr/WK 2 00			
JERRY HOLMES DIRECTOR	Hr/WK 2 00			
CAROL SMITH DIRECTOR	Hr/WK 2 00			
LARRY BOYD DIRECTOR	Hr/WK 2 00			
LARRY MARTIN DIRECTOR	Hr/WK 2 00			
MICKEY RAYBORN DIRECTOR	Hr/WK 2 00			
ALTON HARVEY DIRECTOR	Hr/WK 2 00			
GILBERT BULLOCK DIRECTOR	Hr/WK 2 00			
CHESS JACKSON DIRECTOR	Hr/WK 2 00			
DOUGLAS POPWELL VICE-PRESIDENT	Hr/WK 2 00			
GLENIS BROOKS 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?	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	39a						
a Initiation fees and capital contributions included on line 9	39b						
b Gross receipts, included on line 9, for public use of club facilities							
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	MS						
42 a The organization's books are in care of	Alyssa McGinnis	Telephone no					
Located at	110 Hwy 198 E	City	Tylertown	ST	MS	ZIP + 4	39667
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
c At any time during the calendar year, did the organization maintain an office outside the United States? 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					
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					

- 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
- 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"

	Yes	No
47		
48		
49a		
49b		

(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	Str	
City	ST ZIP	
Name		
City	Str	
City	ST ZIP	
Name		
City	Str	
City	ST ZIP	
Name		
City	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	<i>Bill Pigott</i> Signature of officer	1-5-18 Date
	Bill Pigott President Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Joseph K Deese	Preparer's signature Joseph K Deese	Date 11/28/2017	Check <input type="checkbox"/> if self-employed	PTIN P01975770
	Firm's name ▶ Mississippi Farm Bureau Federation	Firm's EIN ▶ 64-0303134			
	Firm's address ▶ 6311 Ridgewood Rd, Jackson, MS 39211	Phone no 601-977-4305			

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

2016

**Open to Public
Inspection**

Name of the organization

Farm Bureau Federation Mississippi Walthall County Farm Bureau

Employer identification number

64-0355890

Form 990-EZ, Part I, Line 8, Other Revenue Schedule I 74,513

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

Mississippi Farm Bureau Federation 6311 Ridgewood Rd Jackson MS 39211, Cash Grant 25,650,

Relationship

Form 990-EZ, Part I, Line 16, Other Expenses Schedule II 113,944

Form 990-EZ, Part I, Line 20, Net Assets Rounding difference through the years -1

Form 990-EZ, Part II, Line 24, Other Assets Prepaid Expenses Beginning of year 3,114, End

of year 4,400

Form 990-EZ, Part II, Line 26, Liabilities Account Payable Beginning of year 1,331, End of

year 1,574

Walthall County Farm Bureau
SCHEDULE I
October 31, 2017

SERVICE FEES RECEIVED

INSURANCE

Blue Cross Blue Shield	8840
Southern Farm Bureau Life Insurance Company	11772
Southern Farm Bureau Casualty Insurance Company	30696
Mississippi Farm Bureau Casualty Insurance Company	<u>22654</u>
Total Insurance Fees	<u>73962</u>

BANK SERVICE FEES

Farm Bureau Bank	<u>551</u>
Total Bank Fees	<u>551</u>

TOTAL SERVICE FEES	<u><u>74513</u></u>
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Walthall County Farm Bureau
SCHEDULE II
October 31, 2017

	TOTAL	DUES	UBI	RENTAL	MISC
INCOME					
Farm Bureau Dues-Net	31919	31919			
Insurance Company Svc Fees	73962		73962		
Farm Bureau Bank	551		551		
Interest	498				498
Net Sales	-45				-45
	<hr/>				
TOTAL INCOME	106885	31919	74513	0	453
	<hr/>				

Relationship of Dues to
Service Fees

30.0% 70.0%

Floor Space Ratio

50.0% 50.0%

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

Promotions	4670
Telephone	5499
Postage	1129
Office Expense	6648
Depreciation	562

TOTAL	18508	5551	12957
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Allocation of Occupancy Expense
Base on Area Occupied

Utilities	5828
Taxes	5164
Insurance	1972
Building Maintenance	7366
Depreciation	3969

TOTAL	24299	12149	12150
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Walthall County Farm Bureau
SCHEDULE II
October 31, 2017

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	TOTAL	DUES	UBI	RENTAL	MISC
Allocation of Secretary's Salary and Related Expenses		50.0%	50.0%		
Salary - Secretary	54283				
Payroll Taxes	5203				
Employee Insurance	195				
Retirement	-148				
TOTAL	59533	29766	29767		
 Expense Directly Attributed to Production of Farm Bureau Dues					
Income Tax - 990T	2360				
Annual Meeting	691				
Board Expense	1827				
Contributions	695				
MFBF Convention	1854				
Secretary Meeting	514				
Washington Tour	1269				
TOTAL	9210	9210			
 Expense Directly Related to Production of Service Fees					
State Income Tax	1044				
Computer Rent	1350				
TOTAL	2394		2394		
 TOTAL EXPENSES	113944	56676	57268	0	0

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

2016Attachment
Sequence No **179**▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return Farm Bureau Federation Mississippi Walthall Co	Business or activity to which this form relates 990EZ	Identifying number 64-0355890
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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 (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 2015 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 don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't 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	4,531

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	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 2016 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			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2016 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	4,531
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 (2016)

Walthall County Farm Bureau
Depreciation Schedule
October 31, 2017
Building/Improvements

Description	Acquired	Beg Balance	Additions (Deduct)	End Balance	Rate (Yrs)	Type	Accumulated Depreciation			Net
							Beg Balance	Additions (Deduct)	End Balance	
Building	Jan-03	118017 08		118017 08	39 0	SL	41734 66	3026 08	44760 74	73256.34
Building Improvements	Apr-04	12533 93		12533 93	7 0	SL	12533 93	0 00	12533 93	0.00
Building Improvements	Mar-05	11978 00		11978 00	7 0	SL	11978 00	0 00	11978.00	0 00
Building Impro (Shed)	Sep-08	6000 00		6000.00	7 0	SL	6000.00	0 00	6000 00	0 00
Building Impro (Shed)	Nov-08	6140.00		6140 00	7 0	SL	6140 00	0 00	6140 00	0 00
Shed	Jun-15	6600.00	0 00	6600 00	7 0	SL	1414.29	942.86	2357.15	4242.85

	161269 01	0 00	161269 01	79800 88	3968 94	83769 82	77499.19
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Prepared by: Karen Easterling

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