

C&E  
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Form 990-EZ

Department of the Treasury  
Internal Revenue ServiceEXTENDED TO NOVEMBER 15, 2018  
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)

OMB No 1545-1150

2017

Open to Public  
Inspection

## A For the 2017 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

B Check if applicable	C Name of organization <b>MISSISSIPPI LUMBER MANUFACTURERS ASSOC.</b>		D Employer identification number <b>64-0335847</b>
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address)		E Telephone number <b>601-454-8322</b>
<input type="checkbox"/> Name change	P.O. BOX 5241		F Group Exemption Number ►
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code		G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►
<input type="checkbox"/> Final return/terminated	JACKSON, MS 39296-5241		H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
<input type="checkbox"/> Amended return			J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (6) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527
<input type="checkbox"/> Application pending			K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" 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 ► \$ **199,422.**

## 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 

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 <b>49,753.</b>
4 Investment income	4
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)	
6 Gaming and fundraising events	5c
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	of contributions
c Less: direct expenses from gaming and fundraising events	6b
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6c
7a Gross sales of inventory, less returns and allowances	6d
b Less: cost of goods sold	7a
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7b
8 Other revenue (describe in Schedule O)	7c
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	8 <b>149,669.</b>
10 Grants and similar amounts paid (list in Schedule O)	9 <b>199,422.</b>
11 Benefits paid to or for members	10
12 Salaries, other compensation, and employee benefits	11
13 Professional fees and other payments to independent contractors	12 <b>34,833.</b>
14 Occupancy, rent, utilities, and maintenance	13 <b>3,064.</b>
15 Printing, publications, postage, and shipping	14 <b>6,000.</b>
16 Other expenses (describe in Schedule O)	15 <b>629.</b>
17 Total expenses. Add lines 10 through 16	16 <b>127,920.</b>
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	17 <b>172,446.</b>
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)	18 <b>26,976.</b>
20 Other changes in net assets or fund balances (explain in Schedule O)	19 <b>254,833.</b>
21 Net assets or fund balances at end of year. Combine lines 18 through 20	20 <b>0.</b>
	21 <b>281,809.</b>

LHA For Paperwork Reduction Act Notice, see the separate instructions.

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**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 Sch. 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
35a 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	N/A
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
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a 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	N/A
39 Section 501(c)(7) organizations. Enter:	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A		
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	N/A
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 ► N/A		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ► N/A		
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		
42a The organization's books are in care of ► LAUREN BENNER Telephone no. ► 601-454-8322 Located at ► P.O. BOX 5241, JACKSON, MS ZIP + 4 ► 39296-5241		
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 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 ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A		
44a 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	
45a 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

	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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

	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 Sch. 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	
49a 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  N/A	(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

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." N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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.

► *Lauren S. Berner* 16-15-18  
Signature of officer  
► *Lauren S. Berner, Executive Director* Date  
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JUDY W. SHANNON CPA	<i>Judy W. Shannon</i>	6/8/18		P00841285
	Firm's name ► LEFOLDT & CO., P.A.		CPA	Firm's EIN ► 64-0854133	
Firm's address ► P. O. BOX 2848				Phone no. 601-956-2374	
RIDGELAND, MS 39158-2848					

May the IRS discuss this return with the preparer shown above? See instructions ►  Yes  No



**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
b	Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
c	Total lobbying expenditures (add lines 1a and 1b) .....														
d	Other exempt purpose expenditures .....														
e	Total exempt purpose expenditures (add lines 1c and 1d) .....														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f) .....														
h	Subtract line 1g from line 1a. If zero or less, enter -0- .....														
i	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? <input type="checkbox"/> Yes <input type="checkbox"/> No														

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers? ..			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements? ..			
d Mailings to members, legislators, or the public? ..			
e Publications, or published or broadcast statements? ..			
f Grants to other organizations for lobbying purposes? ..			
g Direct contact with legislators, their staffs, government officials, or a legislative body? ..			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? ..			
i Other activities? ..			
j Total. Add lines 1c through 1i ..			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? ..			
b If "Yes," enter the amount of any tax incurred under section 4912 ..			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 ..			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? ..			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members? ..	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? ..	2	X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? ..	3	X

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members ..	1	49,753.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year ..	2a	5,415.
b Carryover from last year ..	2b	
c Total ..	2c	5,415.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues ..	3	5,415.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? ..	4	
5 Taxable amount of lobbying and political expenditures (see instructions) ..	5	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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**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.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

MISSISSIPPI LUMBER MANUFACTURERS ASSOC.

Employer identification number  
64-0335847

**FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:**

<b>DESCRIPTION OF OTHER REVENUE:</b>	<b>AMOUNT:</b>
MEETING INCOME	137,724.
INTEREST INCOME	452.
MISCELLANEOUS INCOME	-120.
AUCTION INCOME	11,613.
<b>TOTAL TO FORM 990-EZ, LINE 8</b>	<b>149,669.</b>

**FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:**

<b>DESCRIPTION OF OTHER EXPENSES:</b>	<b>AMOUNT:</b>
INSURANCE	1,232.
SUPPLIES	1,443.
CONFERENCES, CONVENTIONS, MEETINGS	9,352.
BOARD OF DIRECTORS	369.
MISCELLANEOUS	70.
CONTRIBUTIONS	1,150.
GOVERNMENT AFFAIRS	5,415.
MEETING EXPENSES	94,078.
PAYROLL TAXES	2,735.
TAXES	2,400.
EXHIBIT	5,863.
ROOMS & CREDIT	941.
REFUND	-7.
TRAVEL	195.
WEB SITE	197.
MUSIC LICENSE FEE	155.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization

MISSISSIPPI LUMBER MANUFACTURERS ASSOC.

Employer identification number  
64-0335847

<u>MOVING EXPENSE</u>	<u>260.</u>
<u>MILEAGE-OTHER</u>	<u>71.</u>
<u>MEMBER EXPENSE</u>	<u>840.</u>
<u>MARKETING/PROMOTIONAL</u>	<u>1,161.</u>
<u>TOTAL TO FORM 990-EZ, LINE 16</u>	<u>127,920.</u>

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

<u>DESCRIPTION</u>	<u>BEG. OF YEAR</u>	<u>END OF YEAR</u>
<u>PAYROLL TAXES PAYABLE</u>	<u>882.</u>	<u>960.</u>

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,  
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,  
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.