

Form **990-EZ****Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

2018**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning , and ending		D Employer identification number	
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 OLIVE STREET	
		City or town	State ZIP code
		MAQUOKETA	IA 52060-3014 05
		Foreign country name	Foreign province/state/country Foreign postal code
G Accounting Method ☐ Cash ☒ Accrual Other (specify) ▶		H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ		▶ \$ 138,665	

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	24,350
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	76,770
	4	Investment income	4	32,713
	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)	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		
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	4,832	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	138,665	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	10,001
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	39,982
	13	Professional fees and other payments to independent contractors	13	655
	14	Occupancy, rent, utilities, and maintenance	14	9,557
	15	Printing, publications, postage, and shipping	15	636
	16	Other expenses (describe in Schedule O)	16	90,964
	17	Total expenses. Add lines 10 through 16	17	151,795
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,130
	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	311,174
	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	298,044

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2018)

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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	125,350	22	118,292
23 Land and buildings	186,545	23	179,346
24 Other assets (describe in Schedule O)	2,746	24	2,829
25 Total assets	314,641	25	300,467
26 Total liabilities (describe in Schedule O)	3,467	26	2,423
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	311,174	27	298,044

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, optional for others)

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.

28 AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE. PROVIDED INFORMATION ON AGRICULTURAL ISSUES THROUGH NEWSLETTERS, MEETINGS, ETC. 1,696 MEMBERS WERE BENEFITTED IN 2018

(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
SCOTT SCHECKEL PRESIDENT	Hr/WK 2 50	0	0	0
KALEB MARSHALL VICE PRESIDENT	Hr/WK 2 50	0	0	0
JANIE CORNELIUS SECRETARY	Hr/WK 2 50	0	0	0
SCOTT HINGTGEN TREASURER	Hr/WK 2 50	0	0	0
TONY PORTZ VOTING DELEGATE	Hr/WK 2 50	0	0	0
RYAN KILBURG DIRECTOR	Hr/WK 1 50	0	0	0
DAVE BURMAHL DIRECTOR	Hr/WK 1 50	0	0	0
KHRISTIAN BECKER DIRECTOR	Hr/WK 1 50	0	0	0
REESE FROHLING DIRECTOR	Hr/WK 1 50	0	0	0
JODY MARTENS DIRECTOR	Hr/WK 1 50	0	0	0
MICHAEL TILL DIRECTOR	Hr/WK 1 50	0	0	0
HEATHER MOORE 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		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
35 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		
35 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		
37 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
38 b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on line 9		
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 40a , section 4912 40b , section 4955 40c		
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		
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		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 THE ORGANIZATION Telephone no 42a (563) 652-2456 Located at 42a 102 OLIVE STREET City MAQUOKETA ST IA ZIP + 4 42a 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 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		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		X
c Did the organization receive any payments for indoor tanning services during the year?		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		
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		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		
Name		
City		
Name		
City		
Name		
City		
Name		
City		

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			
	<i>Max N Studer</i>	5/9/19			
Paid Preparer Use Only	Pnn/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
	MAX N STUDER	<i>Max N Studer CPA</i>	5/3/2019		P01272566
	Firm's name	Firm's EIN			
	Firm's address	Phone no			
MAX N STUDER CPA		27-5346832			
PO BOX 1463, JOHNSTON, IA 50131		(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

Name of the organization

JACKSON COUNTY FARM BUREAU

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 for the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Employer identification number

42-0338220

Form 990-EZ, Part I, Line 8, Other Revenue Expense Recoveries 4,832

Form 990-EZ, Part I, Line 10, Grants Paid Activity Donation, Grantee Maquoketa FFA Alumni

600 Washington St Maquoketa IA 52060-3452, Cash Grant 10,001, Relationship Donor

Form 990-EZ, Part I, Line 16, Other Expenses Travel 888

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 10,951

Form 990-EZ, Part I, Line 16, Other Expenses Equipment rental and maintenance 2,424

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 550

Form 990-EZ, Part I, Line 16, Other Expenses Telephone 5,637

Form 990-EZ, Part I, Line 16, Other Expenses Depreciation 7,199

Form 990-EZ, Part I, Line 16, Other Expenses Federation Dues 35,826

Form 990-EZ, Part I, Line 16, Other Expenses Management Expense 1,706

Form 990-EZ, Part I, Line 16, Other Expenses Advertising & Public Relations 4,860

Form 990-EZ, Part I, Line 16, Other Expenses Membership Acquisition 2,144

Form 990-EZ, Part I, Line 16, Other Expenses Dues & Subscriptions 4,323

Form 990-EZ, Part I, Line 16, Other Expenses Insurance 1,051

Form 990-EZ, Part I, Line 16, Other Expenses Program Services 4,524

Form 990-EZ, Part I, Line 16, Other Expenses Ag In The Classroom 50

Form 990-EZ, Part I, Line 16, Other Expenses Young Farmer Activities 536

Form 990-EZ, Part I, Line 16, Other Expenses Board of Director Expense 3,701

Form 990-EZ, Part I, Line 16, Other Expenses Ag & Community Support 4,450

Form 990-EZ, Part I, Line 16, Other Expenses Miscellaneous 144

Form 990-EZ, Part II, Line 24, Other Assets Accounts Receivable Beginning of year 2,746,

End of year 2,829

Form 990-EZ, Part II, Line 26, Liabilities Accounts Payable Beginning of year 3,467, End of

year 2,423