

Form 990EZ

Department of the  
Treasury  
Internal Revenue ServiceShort 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.

► Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

2019

Open to  
Public  
Inspection

## A For the 2019 calendar year, or tax year beginning 10-01-2019, and ending 09-30-2020

B Check if applicable:

- Address change
- Name change
- Initial return
- Final return/terminated
- Amended return
- Application pending

C Name of organization RAMSEY COUNTY FARM BUREAU		D Employer identification number 45-0234949
Number and street (or P. O. box, if mail is not delivered to street address) PO BOX 97		E Telephone number (701) 662-2214
City or town, state or province, country, and ZIP or foreign postal code DEVILS LAKE, ND 58301		F Group Exemption Number ►

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  527K 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 . . . . . ► \$ 157,578

## 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	11,149
	2 Program service revenue including government fees and contracts . . . . .	2	
	3 Membership dues and assessments . . . . .	3	
	4 Investment income . . . . .	4	7,708
	5a Gross amount from sale of assets other than inventory . . . . .	5a	138,376
	b Less: cost or other basis and sales expenses . . . . .	5b	24,535
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	113,841
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
Expenses	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	
	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	
	8 Other revenue (describe in Schedule O) . . . . .	8	345
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	133,043

Net Assets	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	4,698
	13 Professional fees and other payments to independent contractors . . . . .	13	1,050
	14 Occupancy, rent, utilities, and maintenance . . . . .	14	7,038
	15 Printing, publications, postage, and shipping . . . . .	15	131
	16 Other expenses (describe in Schedule O) . . . . .	16	5,584
	17 Total expenses. Add lines 10 through 16 . . . . . ►	17	18,501
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	114,542
	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	44,621
	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	159,163

**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	20,333	22 34,657
23 Land and buildings	25,468	23
24 Other assets (describe in Schedule O)	883	24 125,659
25 Total assets	46,684	25 160,316
26 Total liabilities (describe in Schedule O)	2,063	26 1,153
27 Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21)	44,621	27 159,163

**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?

FARM SERVICES ORGANIZATION WHICH PROMOTES AGRICULTURE AND RELATED ACTIVITIES

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

See Additional Data Table

(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

**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
DANIEL PLEMEL PRESIDENT	1.00	0		
PAM BREKKE SECRETARY/TR	1.00	0		
TAYLOR AASMUNSTAD VICE PRESIDE	1.00	0		
JOHN PEYERL BOARD MEMBER	1.00	0		
CHAD HOFSTAD BOARD MEMBER	1.00	0		
JOHATHAN BROWN BOARD MEMBER	1.00	0		
JESSE BRAATHEN BOARD MEMBER	1.00	0		
JASON SKAAR BOARD MEMBER	1.00	0		
PAUL BECKER BOARD MEMBER	1.00	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 . . . . .

	<b>Yes</b>	<b>No</b>
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	No
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	No
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	No
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	
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	No
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	Yes
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37b	No
b Did the organization file <b>Form 1120-POL</b> for this year?	38a	No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations. Enter:	39b	
a Initiation fees and capital contributions included on line 9	40a	
b Gross receipts, included on line 9, for public use of club facilities	40b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:	40c	
section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____	40d	
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	40e	No
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		
41 List the states with which a copy of this return is filed. ► _____		
The organization's books are in care of ► RAMSEY COUNTY FARM BUREAU		Telephone no. ► (701) 662-2214
42a Located at ► 300 WALNUT STREET W DEVILS LAKE , ND		ZIP + 4 ► 58301
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)?	42b	No
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).		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	No
If "Yes," enter the name of the foreign country: ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> - Check here ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
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	No
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	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
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	No
45b 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	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. . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	46	No

**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 . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	48	
49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	49a	
b If "Yes," was the related organization a section 527 organization? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	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

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

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.

<b>Sign Here</b>	***** Signature of officer PAM BREKKE SECRETARY/TREASURER Type or print name and title	2020-10-28 Date
------------------	---	--------------------

<b>Paid Preparer Use Only</b>	Print/Type preparer's name KATHLEEN L KNODEL CPA	Preparer's signature	Date 2020-10-28	Check <input type="checkbox"/> if self-employed	PTIN P01039907
	Firm's name ► BRITSCH & ASSOCIATES PC	Firm's EIN ► 20-1746221			
	Firm's address ► 415 6TH AVE NE DEVILS LAKE, ND 58301	Phone no. (701) 662-8724			

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

## Additional Data

**Software ID:**  
**Software Version:**

**EIN:** 45-0234949

**Name:** RAMSEY COUNTY FARM BUREAU

### Form 990EZ, Part III - Statement of Program Service Accomplishments

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.)
<p><b>28</b> PROMOTION OF AGRICULTURE IN GENERAL AND EDUCATION OF YOUTH ABOUT AGRICULTURE. INFORM FARMERS, AGTRIBUSINESS AND THE GENERAL PUBLIC ABOUT AGRICULTURE AND TO PROMOTE FARMING AND ITS IMPORTANT PLACE IN SOCIETY AND IN NORTH DAKOTA. FOR THE TAX YEAR 2020, THERE WERE APPROXIMATELY 700 MEMBERS. (Grants \$ )      If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p><b>28a</b></p>

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**SCHEDULE N  
(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue ServiceName of the organization  
RAMSEY COUNTY FARM BUREAU

OMB No. 1545-0047

**2019****Open to Public  
Inspection****Liquidation, Termination, Dissolution, or Significant Disposition of Assets**

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
- Attach certified copies of any articles of dissolution, resolutions, or plans.
- Attach to Form 990 or 990-EZ.
- Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Employer identification number  
45-0234949**Part I Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36.  
Part I can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity	Yes	No
---	--	--------------------------	---	--	----------------------	-----------------------------------	---	-----	----

2 Did or will any officer, director, trustee, or key employee of the organization:

- a Become a director or trustee of a successor or transferee organization? . . . . .
- b Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .
- c Become a direct or indirect owner of a successor or transferee organization? . . . . .
- d Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? . . . . .
- e If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ►

2a		
2b		
2c		
2d		

**Part I** **Liquidation, Termination, or Dissolution (continued)**

**Note.** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

	Yes	No
<b>3</b>		
<b>4a</b>		
<b>4b</b>		
<b>5</b>		
<b>6a</b>		
<b>6b</b>		

**3** Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III . . . . .

**4a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? . . . . .

**b** If "Yes," did the organization provide such notice? . . . . .

**5** Did the organization discharge or pay all of its liabilities in accordance with state laws? . . . . .

**6a** Did the organization have any tax-exempt bonds outstanding during the year? . . . . .

**b** If "Yes" on line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws? . . . . .

**c** If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.

**Part II** **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part

if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

### See Additional Data Table

**2** Did or will any officer, director, trustee, or key employee of the organization:

**a** Become a director or trustee of a successor or transferee organization? . . . . .  
**b** Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .  
**c** Become a direct or indirect owner of a successor or transferee organization? . . . . .  
**d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution? . . . . .  
**e** If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ►

	Yes	No
2a		
2b		
2c		
2d		

**Part III      Supplemental Information.**

Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Return Reference	Explanation
------------------	-------------

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 45-0234949

**Name:** RAMSEY COUNTY FARM BUREAU

**Form 990, Schedule N, Part II - Sale, Exchange, Disposition or Other Transfer of more than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.**

<b>1 (a)</b> Description of asset(s) distributed or transaction expenses paid	<b>(b)</b> Date of distribution	<b>(c)</b> Fair market value of asset(s) distributed or amount of transaction expenses	<b>(d)</b> Method of determining FMV for asset(s) distributed or transaction expenses	<b>(e)</b> Ein of recipient	<b>(f)</b> Name and address of recipient	<b>(g)</b> IRC Code section recipient(s) (if tax-exempt) or type of entity
SALE OF BUILDING	06-23-2020	138,376	SALE PRICE		JONATHAN EWERT 10125 105TH AVE LANGDON, ND 58249	INDIVIDUAL

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization  
RAMSEY 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](http://www.irs.gov/Form990) for the latest information.

**2019****Open to Public  
Inspection****Employer identification number**

45-0234949

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 8	MISCELLANEOUS INCOME 345 TOTAL 345

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 16	EXPENSES ADVERTISING AND PROMOTION 929 OFFICE 1,297 CONFERENCE EXPENSE 380 MEETING EXPENSE 412 INSURANCE 250 GIFTS & MEMORIALS 35 FALL FAIR AWARDS 150 MISCELLANEOUS 520 COMMITTEE & DELEGATE EXPENSE 1,611 TOTAL 5,584

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	NOTES RECEIVABLE - BUILDING 0 122,400 PREPAID EXPENSES AND DEFERRED CHARGES 0 2,376 FIXTURES & FURNITURE 31,003 3,239 LESS ACCUMULATED DEPRECIATION 30,120 2,356 LAND IMPROVEMENTS 9,873 0 LESS ACCUMULATED DEPRECIATION 9,873 0 TOTAL 883 125,659

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 2,063 1,153

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III	FARM SERVICES ORGANIZATION WHICH PROMOTES AGRICULTURE AND RELATED ACTIVITIES

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	PROMOTION OF AGRICULTURE IN GENERAL AND EDUCATION OF YOUTH ABOUT AGRICULTURE. INFORM FARMERS, AGTRIBUSINESS AND THE GENERAL PUBLIC ABOUT AGRICULTURE AND TO PROMOTE FARMING AND ITS IMPORTANT PLACE IN SOCIETY AND IN NORTH DAKOTA. FOR THE TAX YEAR 2020, THERE WERE APPROXIMATELY 700 MEMBERS.