Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

For the 2012 calendar year, or tax year beginning 1-01-2012, 2012, and ending 10-31-2013

C Name of organization
KOWA FARM BUREAU FEDERATION

D Employer identification number
42-0331840

E Telephone number
(515) 225-5400

G Gross receipts $ 159,277,449

F Name and address of principal officer
DENNY J PRESNALL
5400 UNIVERSITY AVENUE
WEST DES MOINES, IA 50266

H(a) Is this a group return for affiliates?
Yes

H(b) Are all affiliates included? Yes

H(c) Group exemption number: 0626

I Tax-exempt status
501(c)(3) 501(c)(5) 501(c)(6) (insert no.)

J Website: www.iowafarmbureau.com

K Form of organization
Corporation

L Year of formation 1918

M State of legal domicile IA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:

AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a) ...

4 Number of independent voting members of the governing body (Part VI, line 1b) ...

5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) ...

6 Total number of volunteers (estimate of necessary) ...

7a Total unrelated business revenue from Part VIII, column (C), line 12 ...

7b Net unrelated business taxable income from Form 990-T, line 34 ...

Revenue

8 Contributions and grants (Part VIII, line 1h) ...

9 Program service revenue (Part VIII, line 2g) ...

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ...

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ...

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) ...

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) ...

14 Benefits paid to or for members (Part IX, column (A), line 4) ...

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) ...

16a Professional fundraising fees (Part IX, column (A), line 11a) ...

16b Total fundraising expenses (Part IX, column (D), line 25c) ...

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24a) ...

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25) ...

19 Revenue less expenses Subtract line 18 from line 12 ...

Beginning of Current Year

End of Year

20 Total assets (Part X, line 16) ...

21 Total liabilities (Part X, line 26) ...

22 Net assets or fund balances Subtract line 21 from line 20 ...

Part II Signature Block

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.

Signature of officer
DENNY J PRESNALL Exec Dir/Sec-Tr

Date 2014-09-10

Paid Preparer Use Only

Print/Type preparer's name
Stephen L. Koch

Preparer's signature

Date

Check if self-employed

PTIN 09009588

Firm's EIN

Firm's name: Merriweather Wilson and Company PLLC

Firm's address: 4500 Westown Pkwy Ste 1
West Des Moines, IA 50266-6712

Phone no (515) 223-0002

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y Form 990 (2012)
Part III Statement of Program Service Accomplishments

1 Briefly describe the organization’s mission

AN ORGANIZATION DEDICATED TO HELPING FARM FAMILIES PROSPER AND IMPROVE THEIR QUALITY OF LIFE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☐ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☐ No

If "Yes," describe these changes on Schedule O

4 Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code ) (Expenses $ ) including grants of $ (Revenue $ )

MARKETING AND COMMUNICATIONS - NEWS SERVICE ISSUES THE WEEKLY PUBLICATION, "IOWA FARM BUREAU SPOKESMAN," WHICH IS THE PRIMARY COMMUNICATIONS VEHICLE BETWEEN STATE AND COUNTY LEADERS AND FARMING MEMBERS PROVIDING REPORTS ON FARM BUREAU POLICY IMPLEMENTATION AND REGULATORY ISSUES AS WELL AS STATE, NATIONAL AND INTERNATIONAL AGRICULTURE NEWS. ALSO PUBLISHED IS A MONTHLY NEWSPAPER, "FAMILY LIVING," DISTRIBUTED TO AG-SUPPORTING MEMBERS. APPROXIMATELY 150,000 MEMBERS BENEFITED FROM BOTH PUBLICATIONS. ADDITIONALLY, A WEEKLY E-NEWSLETTER FOR MEMBER LEADERS, "THE DIRT," IS ALSO PUBLISHED BY NEWS SERVICES. APPROXIMATELY 2,000 MEMBERS BENEFIT FROM THIS NEWSLETTER EACH WEEK. MARKETING FOCUSES ON MEMBER RETENTION AND ACQUISITION THROUGH VARIOUS MEDIUMS INCLUDING VIDEO, ADVERTISING, MULTI-MEDIA AND WEB MARKETING. THE TEAM MARKETS FARM BUREAU BENEFITS, SERVICES AND PROGRAMS TO THE MEMBERSHIP AS WELL AS THE GENERAL PUBLIC AND MANAGES THE ORGANIZATION'S BRAND. OVER 153,000 MEMBERS BENEFITED. PUBLIC RELATIONS STRATEGICALLY COMMUNICATES FARM BUREAU POLICY AND AGRICULTURAL ISSUES TO KEY ORGANIZATIONAL STAKEHOLDERS, INCLUDING MEMBERS, EMPLOYEES, ELECTED LEADERS, MEMBERS OF THE NEWS MEDIA, AND THE GENERAL PUBLIC. OVER 150,000 MEMBERS BENEFITED. THE ONLINE COMMUNITY DEPARTMENT PROVIDES STRATEGIC OUTREACH THROUGH ONLINE (WEB-BASED) AND SOCIAL MEDIA PLATFORMS TO ENGAGE, DEVELOP, MAINTAIN AND EXPAND RELEVANT AND IMPACTFUL DIALOGUES WITH KEY AUDIENCES. OVER 153,000 MEMBERS BENEFITED

4b (Code ) (Expenses $ ) including grants of $ (Revenue $ )

FIELD SERVICE - WORK WITH 100 COUNTY FARM BUREAUS AND THEIR VOLUNTEER LEADERS AROUND THE STATE TO IMPLEMENT PROGRAMS AND POLICIES THAT BENEFIT MEMBERS AND THE ORGANIZATION IN GENERAL. THIS IS ACCOMPLISHED BY DEVELOPMENT AND DELIVERY OF TRAINING PROGRAMS FOR COUNTY BOARDS OF DIRECTORS AND THEIR EXECUTIVE BOARDS AS WELL AS KEY COUNTY COMMITTEE MEMBERS LIKE YOUNG FARMERS AND AG EDUCATION VOLUNTEERS. THESE PROGRAMS ENHANCE LEADERSHIP SKILLS AND STIMULATE DEVELOPMENT OF FUTURE LEADERS FOR FARM BUREAU, AGRICULTURE, AND RURAL IOWA

4c (Code ) (Expenses $ ) including grants of $ (Revenue $ )

GOVERNMENT RELATIONS - WORK WITH VOLUNTEER AGRICULTURAL LEADERS TO INFLUENCE PUBLIC POLICY DECISIONS AT THE COUNTY, STATE AND NATIONAL LEVELS. PROVIDES INFORMATION ABOUT ISSUES REFLECTING RURAL IOWANS. OVER 150,000 MEMBERS BENEFITED

4d Other program services (Describe in Schedule O )

(Expenses $ ) including grants of $ (Revenue $ )

4e Total program service expenses ▶
1. Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If “Yes,” complete Schedule A.

2. Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

3. Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If “Yes,” complete Schedule C, Part I.

4. **Section 501(c)(3) organizations.** 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.

5. Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If “Yes,” complete Schedule C, Part III.

6. Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If “Yes,” complete Schedule D, Part I.

7. Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If “Yes,” complete Schedule D, Part II.

8. Did the organization maintain collections of works of art, historical treasures, or other similar assets? If “Yes,” complete Schedule D, Part III.

9. Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If “Yes,” complete Schedule D, Part IV.

10. Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If “Yes,” complete Schedule D, Part V.

11. If the organization’s answer to any of the following questions is “Yes,” then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.

   a. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If “Yes,” complete Schedule D, Part VI.

   b. Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If “Yes,” complete Schedule D, Part VII.

   c. Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If “Yes,” complete Schedule D, Part VIII.

   d. Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If “Yes,” complete Schedule D, Part IX.

   e. Did the organization report an amount for other liabilities in Part X, line 25? If “Yes,” complete Schedule D, Part X.

   f. Did the organization’s separate or consolidated financial statements for the tax year include a footnote that addresses the organization’s liability for uncertain tax positions under FIN 48 (ASC 740)? If “Yes,” complete Schedule D, Part XI.

12a. Did the organization obtain separate, independent audited financial statements for the tax year? If “Yes,” complete Schedule D, Parts XI and XII.

   b. Was the organization included in consolidated, independent audited financial statements for the tax year? If “Yes,” and if the organization answered “No” to line 12a, then completing Schedule D, Parts XI and XII is optional.

13. Is the organization a school described in section 170(b)(1)(A)(ii)? If “Yes,” complete Schedule E.

14a. Did the organization maintain an office, employees, or agents outside of the United States?

   b. Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? If “Yes,” complete Schedule F, Parts I and IV.

15. Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If “Yes,” complete Schedule F, Parts II and IV.

16. Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If “Yes,” complete Schedule F, Parts III and IV.

17. Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11? If “Yes,” complete Schedule G, Part I (see instructions).

18. Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If “Yes,” complete Schedule G, Part II.

19. Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? If “Yes,” complete Schedule G, Part III.

20a. Did the organization operate one or more hospital facilities? If “Yes,” complete Schedule H.

   b. If “Yes” to line 20a, did the organization attach a copy of its audited financial statements to this return?
<table>
<thead>
<tr>
<th>Part IV</th>
<th>Checklist of Required Schedules (continued)</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If “Yes,” complete Schedule I, Parts I and II.</td>
</tr>
<tr>
<td>22</td>
<td>Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If “Yes,” complete Schedule I, Parts I and III.</td>
</tr>
<tr>
<td>23</td>
<td>Did the organization answer “Yes” to Part VII, Section A, line 3, 4, or 5 about compensation of the organization’s current and former officers, directors, trustees, key employees, and highest compensated employees? If “Yes,” complete Schedule J.</td>
</tr>
<tr>
<td>24</td>
<td>Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If “Yes,” answer lines 24b through 24d and complete Schedule K. If “No,” go to line 25.</td>
</tr>
<tr>
<td>25a</td>
<td>Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?</td>
</tr>
<tr>
<td>25b</td>
<td>Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?</td>
</tr>
<tr>
<td>25c</td>
<td>Did the organization act as an “on behalf of” issuer for bonds outstanding at any time during the year?</td>
</tr>
<tr>
<td>25a</td>
<td>Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If “Yes,” complete Schedule L, Part I.</td>
</tr>
<tr>
<td>26a</td>
<td>Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization’s prior Forms 990 or 990-EZ? If “Yes,” complete Schedule L, Part I.</td>
</tr>
<tr>
<td>26b</td>
<td>Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization’s tax year? If “Yes,” complete Schedule L, Part II.</td>
</tr>
<tr>
<td>26c</td>
<td>Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If “Yes,” complete Schedule L, Part III.</td>
</tr>
<tr>
<td>27a</td>
<td>Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)</td>
</tr>
<tr>
<td>27b</td>
<td>A current or former officer, director, trustee, or key employee? If “Yes,” complete Schedule L, Part IV.</td>
</tr>
<tr>
<td>27c</td>
<td>A family member of a current or former officer, director, trustee, or key employee? If “Yes,” complete Schedule L, Part IV.</td>
</tr>
<tr>
<td>27d</td>
<td>An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If “Yes,” complete Schedule L, Part IV.</td>
</tr>
<tr>
<td>28a</td>
<td>Did the organization receive more than $25,000 in non-cash contributions? If “Yes,” complete Schedule M.</td>
</tr>
<tr>
<td>28b</td>
<td>Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If “Yes,” complete Schedule M.</td>
</tr>
<tr>
<td>29a</td>
<td>Did the organization liquidate, terminate, or dissolve and cease operations? If “Yes,” complete Schedule N, Part I.</td>
</tr>
<tr>
<td>29b</td>
<td>Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If “Yes,” complete Schedule N, Part II.</td>
</tr>
<tr>
<td>30a</td>
<td>Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If “Yes,” complete Schedule R, Part I.</td>
</tr>
<tr>
<td>30b</td>
<td>Was the organization related to any tax-exempt or taxable entity? If “Yes,” complete Schedule R, Part II, III, or IV, and Part V, line 1.</td>
</tr>
<tr>
<td>35a</td>
<td>Did the organization have a controlled entity within the meaning of section 512(b)(13)?</td>
</tr>
<tr>
<td>35b</td>
<td>If “Yes” to line 35a, 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,” complete Schedule R, Part V, line 2.</td>
</tr>
<tr>
<td>36a</td>
<td>Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If “Yes,” complete Schedule R, Part V, line 2.</td>
</tr>
<tr>
<td>37a</td>
<td>Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If “Yes,” complete Schedule R, Part VI.</td>
</tr>
<tr>
<td>38a</td>
<td>Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.</td>
</tr>
</tbody>
</table>
### Part V

#### Statements Regarding Other IRS Filings and Tax Compliance

**Check if Schedule O contains a response to any question in this Part V.**

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable</td>
<td>178</td>
<td></td>
</tr>
<tr>
<td>b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</td>
<td>62</td>
<td></td>
</tr>
<tr>
<td>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3a Did the organization have unrelated business gross income of $1,000 or more during the year?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; has it filed a Form 990-T for this year?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>c If &quot;Yes,&quot; to line 5a or 5b, did the organization file Form 8866-T?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>7a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; did the organization notify the donor of the value of the goods or services provided?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>d If &quot;Yes,&quot; indicate the number of Forms 8282 filed during the year</td>
<td>7d</td>
<td></td>
</tr>
<tr>
<td>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>9 Sponsoring organizations maintaining donor advised funds.</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>a Did the organization make any taxable distributions under section 4966?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>b Did the organization make a distribution to a donor, donor advisor, or related person?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>10 Section 501(c)(7) organizations. Enter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Initiation fees and capital contributions included on Part VIII, line 12</td>
<td>10a</td>
<td></td>
</tr>
<tr>
<td>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</td>
<td>10b</td>
<td></td>
</tr>
<tr>
<td>11 Section 501(c)(12) organizations. Enter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Gross income from members or shareholders</td>
<td>11a</td>
<td></td>
</tr>
<tr>
<td>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)</td>
<td>11b</td>
<td></td>
</tr>
<tr>
<td>12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; enter the amount of tax-exempt interest received or accrued during the year</td>
<td>12b</td>
<td></td>
</tr>
<tr>
<td>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Is the organization licensed to issue qualified health plans in more than one state?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</td>
<td>13b</td>
<td></td>
</tr>
<tr>
<td>c Enter the amount of reserves on hand</td>
<td>13c</td>
<td></td>
</tr>
<tr>
<td>14a Did the organization receive any payments for indoor tanning services during the tax year?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>b If &quot;Yes,&quot; has it filed a Form 720 to report these payments?</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
### Section A. Governing Body and Management

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Enter the number of voting members of the governing body at the end</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Enter the number of voting members included in line 1a, above, who</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Did any officer, director, trustee, or key employee have a family</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Did the organization delegate control over management duties</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 Did the organization make any significant changes to its governing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Did the organization become aware during the year of a significant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Did the organization have members or stockholders?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7a Did the organization have members, stockholders, or other persons</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7b Are any governance decisions of the organization reserved to (or</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Did the organization contemporaneously document the meetings held</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Is there any officer, director, trustee, or key employee listed in</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Section B. Policies

(For This Section B requests information about policies not required by the Internal Revenue Code.)

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>10a Did the organization have local chapters, branches, or affiliates?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10b If &quot;Yes,&quot; did the organization have written policies and procedures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11a Has the organization provided a complete copy of this Form 990 to</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11b Describe in Schedule O the process, if any, used by the</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12a Did the organization have a written conflict of interest policy?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12b Were officers, directors, or trustees, and key employees required</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12c Did the organization regularly and consistently monitor and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Did the organization have a written whistleblower policy?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 Did the organization have a written document retention and</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Did the process for determining compensation of the following</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a The organization's CEO, Executive Director, or top management</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b Other officers or key employees of the organization</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Section C. Disclosure

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 List the States with which a copy of this Form 990 is required to be</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Section 6104 requires an organization to make its Form 1023</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19 Describe in Schedule O whether (and if so, how), the organization</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 State the name, physical address, and telephone number of the person</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Form 990 (2012)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Page 6</td>
<td></td>
</tr>
</tbody>
</table>
### Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII.

## Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a. Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization’s tax year.

- List all of the organization’s current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization’s current key employees, if any. See instructions for definition of “key employee.”
- List the organization’s five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List the organization’s former officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List the organization’s former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

<table>
<thead>
<tr>
<th>(A) Name and Title</th>
<th>(B) Average hours per week (list any hours for related organizations below dotted line)</th>
<th>(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) JIM MCKNIGHT</td>
<td>18 00</td>
<td>X</td>
<td>43,010</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DIST 9 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td>47,390</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(2) CALVIN ROZENDOOM</td>
<td>18 00</td>
<td>X</td>
<td>39,155</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DIST 8 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td>32,194</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(3) ANDREW HORA</td>
<td>18 00</td>
<td>X</td>
<td>30,770</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DIST 7 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td>43,667</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(4) NICK PODHAUSKY</td>
<td>18 00</td>
<td>X</td>
<td>49,436</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DIST 6 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td>56,215</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(5) MOREY HILL</td>
<td>18 00</td>
<td>X</td>
<td>43,186</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>DIST 5 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td>59,433</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(6) DOUG GRONAU</td>
<td>18 00</td>
<td>X</td>
<td>360,628</td>
<td>68,257</td>
<td>0</td>
</tr>
<tr>
<td>DIST 4 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(7) PHIL SUNDBAD</td>
<td>18 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>DIST 3 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(8) CHARLES E NORRIS</td>
<td>18 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>DIST 2 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(9) CARLTON KIOS</td>
<td>18 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>DIST 1 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(10) JOE HENRICH</td>
<td>18 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Vice President</td>
<td>24 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(11) CRAIG D HILL</td>
<td>16 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(12) MARK BUSKOHL</td>
<td>18 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>DIST 5 DIRECTOR</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(13) JAMES GARDNER</td>
<td>30 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>CONTROLLER/CFO</td>
<td>20 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(14) EDWARD G PARKER</td>
<td>30 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>General Counsel</td>
<td>30 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(15) DENNY J PRESNALL</td>
<td>20 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Exec Dir/Sec-Tr</td>
<td>30 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(16) JAMES CHRISTENSON</td>
<td>40 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Controller/CFO</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>(17) SARA PAYNE</td>
<td>40 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>CHIEF MKTG &amp; COMMUNICATION OFFICER</td>
<td>0 00</td>
<td>X</td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

Form 990 (2012)
### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

<table>
<thead>
<tr>
<th>(A) Name and Title</th>
<th>(B) Average hours per week (list any hours for related organizations below dotted line)</th>
<th>(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)</th>
<th>(D) Reportable compensation from the organization (W-2/1099-MISC)</th>
<th>(E) Reportable compensation from related organizations (W-2/1099-MISC)</th>
<th>(F) Estimated amount of other compensation from the organization and related organizations</th>
</tr>
</thead>
<tbody>
<tr>
<td>(18) CHAD BISHOP</td>
<td>25 00</td>
<td>X</td>
<td>0</td>
<td>190,174</td>
<td>41,729</td>
</tr>
<tr>
<td>DIRECTOR, INFORMATION RESOURCES</td>
<td>25 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(19) DUANE JOHNSON</td>
<td>40 00</td>
<td>X</td>
<td>206,474</td>
<td>0</td>
<td>854,921</td>
</tr>
<tr>
<td>DIRECTOR, FIELD SERVICE</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(20) DAVID SENGPIEL</td>
<td>40 00</td>
<td>X</td>
<td>0</td>
<td>266,123</td>
<td>114,852</td>
</tr>
<tr>
<td>SR. INVESTMENT MGR</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(21) BARBARA LYNKINS</td>
<td>40 00</td>
<td>X</td>
<td>0</td>
<td>195,141</td>
<td>179,824</td>
</tr>
<tr>
<td>DIR. COMM RESOURCE</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(22) DAVID MILLER</td>
<td>40 00</td>
<td>X</td>
<td>241,563</td>
<td>0</td>
<td>113,357</td>
</tr>
<tr>
<td>DIR. RESEARCH &amp; CO</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(23) DONALD PETERSEN</td>
<td>40 00</td>
<td>X</td>
<td>220,363</td>
<td>0</td>
<td>201,515</td>
</tr>
<tr>
<td>DIR. GOV RELATIONS</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(24) MICHAEL MOCK</td>
<td>5 00</td>
<td>X</td>
<td>0</td>
<td>201,255</td>
<td>31,282</td>
</tr>
<tr>
<td>VP/ASST GEN COUNSEL</td>
<td>45 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(25) CRAIG LANG</td>
<td>40 00</td>
<td>X</td>
<td>0</td>
<td>872,285</td>
<td>-73</td>
</tr>
<tr>
<td>PRESIDENT</td>
<td>0 00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1b Sub-Total

1c Total from continuation sheets to Part VII, Section A

1d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization

### Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization’s tax year.

<table>
<thead>
<tr>
<th>(A) Name and business address</th>
<th>(B) Description of services</th>
<th>(C) Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIMES CITIZEN COMMUNICATIONS PO BOX 670 IOWA FALLS IA 50126</td>
<td>MGT &amp; PRINTING SERV</td>
<td>402,415</td>
</tr>
<tr>
<td>STRATEGIC AMERICA 6600 WESTOWN PKWY STE 100 WEST DES MOINES IA 50266</td>
<td>MARKETING &amp; PR</td>
<td>162,226</td>
</tr>
<tr>
<td>TIA GROUP 4800 WESTOWN PARKWAY SUITE 300 WEST DES MOINES IA 50266</td>
<td>TRAVEL SERVICE</td>
<td>664,320</td>
</tr>
<tr>
<td>DECISION INNOVATION SOLUTIONS LLC 3315 109TH ST STE BURBANK IA 50322</td>
<td>ECON &amp; RESEARCH SER</td>
<td>179,269</td>
</tr>
<tr>
<td>BOW AND ARROW PRODUCTIONS 820 PRAIRIE ST ADEL IA 50003</td>
<td>MGT PRODUCTION SVC</td>
<td>173,757</td>
</tr>
</tbody>
</table>

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Yes 3 No

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual

Yes 4 No

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Yes 5 No
### Part VIII

**Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII.

<table>
<thead>
<tr>
<th>(A) Total revenue</th>
<th>(B) Related or exempt function revenue</th>
<th>(C) Unrelated business revenue</th>
<th>(D) Revenue excluded from tax under sections 512, 513, or 514</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a Federated campaigns</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b Membership dues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c Fundraising events</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d Related organizations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1e Government grants (contributions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1f All other contributions, gifts, grants, and similar amounts not included above</td>
<td>35,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1g Nontax contributions included in lines 1a-1f</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1h Total. Add lines 1a-1f</strong></td>
<td></td>
<td></td>
<td>35,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Code</th>
<th>561000</th>
<th>1,154,221</th>
<th>1,154,221</th>
</tr>
</thead>
<tbody>
<tr>
<td>2a RECOVERY OF EXP OTHER ENT</td>
<td>511120</td>
<td>4,360,972</td>
<td>369,751</td>
</tr>
<tr>
<td>3c PROGRAM SERV. TRIP RECOV</td>
<td>900999</td>
<td>308,494</td>
<td>308,494</td>
</tr>
<tr>
<td>4d Membership Dues &amp; Assessments</td>
<td>900999</td>
<td>3,334,002</td>
<td>3,334,002</td>
</tr>
<tr>
<td>5e EVENT REGISTRATIONS</td>
<td>900999</td>
<td>78,957</td>
<td>78,957</td>
</tr>
<tr>
<td>6f All other program service revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>g Total. Add lines 2a-2f</strong></td>
<td>9,236,464</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3 Investment income (including dividends, interest, and other similar amounts)</th>
<th>59,845,696</th>
<th>59,845,696</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Income from investment of tax-exempt bond proceeds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Royalties</td>
<td>5,398,264</td>
<td>5,398,264</td>
<td></td>
</tr>
</tbody>
</table>

#### 6a Gross rents

- (i) Real
- (ii) Personal

#### 7a Gross amount from sales of assets other than inventory

- (i) Securities 82,105,999
- (ii) Other

#### 7b Less cost or other basis and sales expenses 48,865,562

#### 7c Gain or (loss) 33,240,037

- (i) Securities
- (ii) Other

#### 8a Gross income from fundraising events (not including

- § of contributions reported on line 1c)

- See Part IV, line 18

#### 9a Gross income from gaming activities

- See Part IV, line 19

### Other Revenue

#### 10a Gross sales of inventory, less returns and allowances

- (i) 6,643

#### 11a PENSION PLAN CHANGES

- (i) 900999

#### 12 Total revenue. See Instructions

- 110,405,673
- 7,895,455
- 3,991,221
- 98,483,997

Form 990 (2012)
**Part IX** Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

<table>
<thead>
<tr>
<th></th>
<th>(A) Total expenses</th>
<th>(B) Program service expenses</th>
<th>(C) Management and general expenses</th>
<th>(D) Fundraising expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Grants and other assistance to governments and organizations in the United States See Part IV, line 21</td>
<td>2,170,170</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Grants and other assistance to individuals in the United States See Part IV, line 22</td>
<td>183,746</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Benefits paid to or for members</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Compensation of current officers, directors, trustees, and key employees</td>
<td>418,991</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Other salaries and wages</td>
<td>4,844,187</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)</td>
<td>1,390,754</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Other employee benefits</td>
<td>852,793</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Payroll taxes</td>
<td>377,119</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Fees for services (non-employees)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Management</td>
<td>936,883</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Legal</td>
<td>417,405</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Accounting</td>
<td>2,260,443</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lobbying</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Professional fundraising services See Part IV, line 17</td>
<td>15,196</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Investment management fees</td>
<td>145,762</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)</td>
<td>1,156,326</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Advertising and promotion</td>
<td>2,304,840</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Office expenses</td>
<td>312,410</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Information technology</td>
<td>1,577,111</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Royalties</td>
<td>1,371,922</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Occupancy</td>
<td>493,224</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Travel</td>
<td>807,005</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Payments of travel or entertainment expenses for any federal, state, or local public officials</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Conferences, conventions, and meetings</td>
<td>2,209,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Interest</td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Payments to affiliates</td>
<td>617,700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Depreciation, depletion, and amortization</td>
<td>12,262</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Insurance</td>
<td>138,536</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>PROGRAM SERVICES</td>
<td>61,456</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>DUES AND SUBSCRIPTIONS</td>
<td>76,245</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>UNRELATED BUSINESS INC TAX</td>
<td>134,724</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Printing and Publications</td>
<td>4,108,190</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>All other expenses</td>
<td>35,582</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Total functional expenses. Add lines 1 through 24e</td>
<td>29,430,182</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26</td>
<td>Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here if following SOP 98-2 (ASC 958-720)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Part X Balance Sheet

Check if Schedule O contains a response to any question in this Part X

<table>
<thead>
<tr>
<th></th>
<th>(A) Beginning year</th>
<th>(B) End of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cash—non-interest-bearing</td>
<td>1,030,615</td>
</tr>
<tr>
<td>2</td>
<td>Savings and temporary cash investments</td>
<td>7,452,587</td>
</tr>
<tr>
<td>3</td>
<td>Pledges and grants receivable, net</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Accounts receivable, net</td>
<td>11,037,160</td>
</tr>
<tr>
<td>5</td>
<td>Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees’ beneficiary organizations (see instructions) Complete Part II of Schedule L</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Notes and loans receivable, net</td>
<td>330,472</td>
</tr>
<tr>
<td>8</td>
<td>Inventories for sale or use</td>
<td>69,437</td>
</tr>
<tr>
<td>9</td>
<td>Prepaid expenses and deferred charges</td>
<td>693,230</td>
</tr>
<tr>
<td>10a</td>
<td>Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D</td>
<td>594,835</td>
</tr>
<tr>
<td>b</td>
<td>Less accumulated depreciation</td>
<td>10a</td>
</tr>
<tr>
<td>10b</td>
<td></td>
<td>10c</td>
</tr>
<tr>
<td>11</td>
<td>Investments—publicly traded securities</td>
<td>129,271,556</td>
</tr>
<tr>
<td>12</td>
<td>Investments—other securities See Part IV, line 11</td>
<td>633,149,146</td>
</tr>
<tr>
<td>13</td>
<td>Investments—program-related See Part IV, line 11</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Intangible assets</td>
<td>19,008,556</td>
</tr>
<tr>
<td>15</td>
<td>Other assets See Part IV, line 11</td>
<td>354,438</td>
</tr>
<tr>
<td>16</td>
<td>Total assets. Add lines 1 through 15 (must equal line 34)</td>
<td>802,091,986</td>
</tr>
<tr>
<td>17</td>
<td>Accounts payable and accrued expenses</td>
<td>2,161,009</td>
</tr>
<tr>
<td>18</td>
<td>Grants payable</td>
<td>24,455,899</td>
</tr>
<tr>
<td>19</td>
<td>Deferred revenue</td>
<td>2,069,916</td>
</tr>
<tr>
<td>20</td>
<td>Tax-exempt bond liabilities</td>
<td>21</td>
</tr>
<tr>
<td>21</td>
<td>Escrow or custodial account liability Complete Part IV of Schedule D</td>
<td>21</td>
</tr>
<tr>
<td>22</td>
<td>Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L</td>
<td>22</td>
</tr>
<tr>
<td>23</td>
<td>Secured mortgages and notes payable to unrelated third parties</td>
<td>23</td>
</tr>
<tr>
<td>24</td>
<td>Unsecured notes and loans payable to unrelated third parties</td>
<td>24</td>
</tr>
<tr>
<td>25</td>
<td>Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D</td>
<td>4,081,615</td>
</tr>
<tr>
<td>26</td>
<td>Total liabilities. Add lines 17 through 25</td>
<td>32,768,729</td>
</tr>
</tbody>
</table>

---

### Organizations that follow SFAS 117 (ASC 958), check here □ and complete lines 27 through 29, and lines 33 and 34.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Unrestricted net assets</td>
</tr>
<tr>
<td>28</td>
<td>Temporarily restricted net assets</td>
</tr>
<tr>
<td>29</td>
<td>Permanently restricted net assets</td>
</tr>
</tbody>
</table>

### Organizations that do not follow SFAS 117 (ASC 958), check here □ and complete lines 30 through 34.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>Capital stock or trust principal, or current funds</td>
</tr>
<tr>
<td>31</td>
<td>Paid-in or capital surplus, or land, building or equipment fund</td>
</tr>
<tr>
<td>32</td>
<td>Retained earnings, endowment, accumulated income, or other funds</td>
</tr>
<tr>
<td>33</td>
<td>Total net assets or fund balances</td>
</tr>
<tr>
<td>34</td>
<td>Total liabilities and net assets/fund balances</td>
</tr>
</tbody>
</table>
### Part XI  Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue (must equal Part VIII, column (A), line 12)</td>
</tr>
<tr>
<td>2</td>
<td>Total expenses (must equal Part IX, column (A), line 25)</td>
</tr>
<tr>
<td>3</td>
<td>Revenue less expenses  Subtract line 2 from line 1</td>
</tr>
<tr>
<td>4</td>
<td>Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))</td>
</tr>
<tr>
<td>5</td>
<td>Net unrealized gains (losses) on investments</td>
</tr>
<tr>
<td>6</td>
<td>Donated services and use of facilities</td>
</tr>
<tr>
<td>7</td>
<td>Investment expenses</td>
</tr>
<tr>
<td>8</td>
<td>Prior period adjustments</td>
</tr>
<tr>
<td>9</td>
<td>Other changes in net assets or fund balances (explain in Schedule O)</td>
</tr>
<tr>
<td>10</td>
<td>Net assets or fund balances at end of year  Combine lines 3 through 9 (must equal Part X, line 33, column (B))</td>
</tr>
</tbody>
</table>

### Part XII  Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII.

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting method used to prepare the Form 990</td>
<td>Cash</td>
</tr>
<tr>
<td></td>
<td>If the organization changed its method of accounting from a prior year or checked “Other,” explain in Schedule O</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Were the organization’s financial statements compiled or reviewed by an independent accountant?</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>If ‘Yes,’ check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both</td>
<td></td>
</tr>
<tr>
<td></td>
<td>□ Separate basis  □ Consolidated basis  □ Both consolidated and separate basis</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Were the organization’s financial statements audited by an independent accountant?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>If ‘Yes,’ check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both</td>
<td></td>
</tr>
<tr>
<td></td>
<td>□ Separate basis  □ Consolidated basis  □ Both consolidated and separate basis</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>If “Yes,” to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O</td>
<td></td>
</tr>
<tr>
<td>3a</td>
<td>As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?</td>
<td>No</td>
</tr>
<tr>
<td>b</td>
<td>If “Yes,” did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits</td>
<td></td>
</tr>
</tbody>
</table>
**SCHEDULE C**
Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c)(other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part I-A Do not complete Part I-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part I-B Do not complete Part I-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

<table>
<thead>
<tr>
<th>Name of the organization</th>
<th>Employer identification number</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOWA FARM BUREAU FEDERATION</td>
<td>42-0331840</td>
</tr>
</tbody>
</table>

**Part I-A**  Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1. Provide a description of the organization's direct and indirect political campaign activities in Part IV
2. Political expenditures ► $ ____________
3. Volunteer hours

**Part I-B**  Complete if the organization is exempt under section 501(c)(3).

1. Enter the amount of any excise tax incurred by the organization under section 4955 ► $ ____________
2. Enter the amount of any excise tax incurred by organization managers under section 4955 ► $ ____________
3. If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
   - □ Yes □ No
4a. Was a correction made?
   - □ Yes □ No

b. If "Yes," describe in Part IV

**Part I-C**  Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1. Enter the amount directly expended by the filing organization for section 527 exempt function activities ► $ ____________
2. Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► $ ____________
3. Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ► $ ____________
4. Did the filing organization file Form 1120-POL for this year?
   - □ Yes □ No

5. Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

<table>
<thead>
<tr>
<th>(a) Name</th>
<th>(b) Address</th>
<th>(c) EIN</th>
<th>(d) Amount paid from filing organization's funds If none, enter -0-</th>
<th>(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**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.)

<table>
<thead>
<tr>
<th></th>
<th>(a) Filing organization's totals</th>
<th>(b) Affiliated group totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Total lobbying expenditures to influence public opinion (grass roots lobbying)</td>
<td></td>
</tr>
<tr>
<td>1b</td>
<td>Total lobbying expenditures to influence a legislative body (direct lobbying)</td>
<td></td>
</tr>
<tr>
<td>1c</td>
<td>Total lobbying expenditures (add lines 1a and 1b)</td>
<td></td>
</tr>
<tr>
<td>1d</td>
<td>Other exempt purpose expenditures</td>
<td></td>
</tr>
<tr>
<td>1e</td>
<td>Total exempt purpose expenditures (add lines 1c and 1d)</td>
<td></td>
</tr>
<tr>
<td>1f</td>
<td>Lobbying nontaxable amount  Enter the amount from the following table in both columns</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<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 + 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 + 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 + 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>

| 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 1l, did the organization file Form 4720 reporting section 4911 tax for this year? | □ Yes □ 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 instructions for lines 2a through 2f on page 4.)

<table>
<thead>
<tr>
<th>Lobbying Expenditures During 4-Year Averaging Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calendar year (or fiscal year beginning in)</td>
</tr>
<tr>
<td>2a</td>
</tr>
<tr>
<td>2b</td>
</tr>
<tr>
<td>2c</td>
</tr>
<tr>
<td>2d</td>
</tr>
<tr>
<td>2e</td>
</tr>
<tr>
<td>2f</td>
</tr>
</tbody>
</table>
**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 to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

<table>
<thead>
<tr>
<th></th>
<th>(a)</th>
<th>(b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a</td>
<td>Volunteering?</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Media advertisements?</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Mailings to members, legislators, or the public?</td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Publications, or published or broadcast statements?</td>
<td></td>
</tr>
<tr>
<td>f</td>
<td>Grants to other organizations for lobbying purposes?</td>
<td></td>
</tr>
<tr>
<td>g</td>
<td>Direct contact with legislators, their staffs, government officials, or a legislative body?</td>
<td></td>
</tr>
<tr>
<td>h</td>
<td>rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?</td>
<td></td>
</tr>
<tr>
<td>i</td>
<td>Other activities?</td>
<td></td>
</tr>
<tr>
<td>j</td>
<td>Total: Add lines 1c through 1i</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>If &quot;Yes,&quot; enter the amount of any tax incurred under section 4912</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>If &quot;Yes,&quot; enter the amount of any tax incurred by organization managers under section 4912</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Were substantially all (90% or more) dues received nondeductible by members?</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Did the organization make only in-house lobbying expenditures of $2,000 or less?</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Did the organization agree to carry over lobbying and political expenditures from the prior year?</td>
<td></td>
</tr>
</tbody>
</table>

**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."

<table>
<thead>
<tr>
<th></th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dues, assessments and similar amounts from members</td>
</tr>
<tr>
<td>2</td>
<td>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).</td>
</tr>
<tr>
<td>a</td>
<td>Current year</td>
</tr>
<tr>
<td>b</td>
<td>Carryover from last year</td>
</tr>
<tr>
<td>c</td>
<td>Total</td>
</tr>
<tr>
<td>3</td>
<td>Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</td>
</tr>
<tr>
<td>4</td>
<td>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?</td>
</tr>
<tr>
<td>5</td>
<td>Taxable amount of lobbying and political expenditures (see instructions)</td>
</tr>
</tbody>
</table>

**Part IV**  Supplemental Information

Complete this part to 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, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

| Identifier | Return Reference | Explanation |
### Part I  Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

<table>
<thead>
<tr>
<th></th>
<th>Donor advised funds</th>
<th>Funds and other accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total number at end of year</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Aggregate contributions (during year)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Aggregate grants from (during year)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Aggregate value at end of year</td>
<td></td>
</tr>
</tbody>
</table>

5. Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  
   □ Yes  □ No

6. Did the organization inform all grantee, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  
   □ Yes  □ No

### Part II  Conservation Easements.
Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

<table>
<thead>
<tr>
<th></th>
<th>Held at the End of the Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Total number of conservation easements</td>
</tr>
<tr>
<td>b</td>
<td>Total acreage restricted by conservation easements</td>
</tr>
<tr>
<td>c</td>
<td>Number of conservation easements on a certified historic structure included in (a)</td>
</tr>
<tr>
<td>d</td>
<td>Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register</td>
</tr>
</tbody>
</table>

2. Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

3. Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.

4. Number of states where property subject to conservation easement is located.

5. Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  
   □ Yes  □ No

6. Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year.

7. Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year.

8. Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  
   □ Yes  □ No

### Part III  Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b. If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

#### (i) Revenues included in Form 990, Part VIII, line 1  

#### (ii) Assets included in Form 990, Part X  

2. If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts reported on SFAS 116 (ASC 958) relating to these items

a. Revenues included in Form 990, Part VIII, line 1  

b. Assets included in Form 990, Part X  

For Paperwork Reduction Act Notice, see the Instructions for Form 990.
Part III  Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3  Using the organization’s acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
   a  □ Public exhibition  d  □ Loan or exchange programs
   b  □ Scholarly research  e  □ Other
   c  □ Preservation for future generations

4  Provide a description of the organization’s collections and explain how they further the organization’s exempt purpose in Part XIII

5  During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization’s collection?
   □ Yes  □ No

Part IV  Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a  Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
   □ Yes  □ No

b  If "Yes," explain the arrangement in Part XIII and complete the following table

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1c</td>
</tr>
<tr>
<td>1d</td>
</tr>
<tr>
<td>1e</td>
</tr>
<tr>
<td>1f</td>
</tr>
</tbody>
</table>

2a  Did the organization include an amount on Form 990, Part X, line 21?
   □ Yes  □ No

b  If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V  Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

1a  Beginning of year balance
   b  Contributions
   c  Net investment earnings, gains, and losses
   d  Grants or scholarships
   e  Other expenditures for facilities and programs
   f  Administrative expenses
   g  End of year balance

<table>
<thead>
<tr>
<th>(a) Current year</th>
<th>(b) Prior year</th>
<th>(c) Two years back</th>
<th>(d) Three years back</th>
<th>(e) Four years back</th>
</tr>
</thead>
</table>

2  Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

   a  Board designated or quasi-endowment
   b  Permanent endowment
   c  Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%

3a  Are there endowment funds not in the possession of the organization that are held and administered for the organization by

   (i) unrelated organizations
   (ii) related organizations

   □ Yes  □ No

b  If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

   □ Yes  □ No

4  Describe in Part XIII the intended uses of the organization’s endowment funds

Part VI  Land, Buildings, and Equipment. See Form 990, Part X, line 10.

<table>
<thead>
<tr>
<th>Description of property</th>
<th>(a) Cost or other basis (investment)</th>
<th>(b) Cost or other basis (other)</th>
<th>(c) Accumulated depreciation</th>
<th>(d) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a  Land</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b  Buildings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1c  Leasehold improvements</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1d  Equipment</td>
<td></td>
<td></td>
<td>594,835</td>
<td>21,508</td>
</tr>
<tr>
<td>1e  Other</td>
<td></td>
<td></td>
<td>573,327</td>
<td></td>
</tr>
</tbody>
</table>

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).
### Part VII Investments—Other Securities

<table>
<thead>
<tr>
<th>(a) Description of security or category (including name of security)</th>
<th>(b) Book value</th>
<th>(c) Method of valuation Cost or end-of-year market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Financial derivatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Closely-held equity interests</td>
<td>47,694,796</td>
<td>C</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total. (Column (b) must equal Form 990, Part X, col (b) line 12)**  791,826,690

### Part VIII Investments—Program Related

<table>
<thead>
<tr>
<th>(a) Description of investment type</th>
<th>(b) Book value</th>
<th>(c) Method of valuation Cost or end-of-year market value</th>
</tr>
</thead>
</table>

**Total. (Column (b) must equal Form 990, Part X, col (b) line 13)**

### Part IX Other Assets

<table>
<thead>
<tr>
<th>(a) Description</th>
<th>(b) Book value</th>
</tr>
</thead>
</table>

**Total. (Column (b) must equal Form 990, Part X, col (b) line 15)**

### Part X Other Liabilities

<table>
<thead>
<tr>
<th>(a) Description of liability</th>
<th>(b) Book value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal income taxes</td>
<td></td>
</tr>
<tr>
<td>ACCRUED PENSION COSTS</td>
<td>1,652,529</td>
</tr>
</tbody>
</table>

**Total. (Column (b) must equal Form 990, Part X, col (b) line 25)**  1,652,529

2. Fin 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII.
### Part XI  Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total revenue, gains, and other support per audited financial statements</td>
<td>106,355,122</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part VIII, line 12</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Net unrealized gains on investments</td>
<td></td>
</tr>
<tr>
<td>2b</td>
<td>Donated services and use of facilities</td>
<td></td>
</tr>
<tr>
<td>2c</td>
<td>Recoveries of prior year grants</td>
<td></td>
</tr>
<tr>
<td>2d</td>
<td>Other (Describe in Part XIII)</td>
<td></td>
</tr>
<tr>
<td>2e</td>
<td>Add lines 2a through 2d</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part VIII, line 12, but not on line 1</td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>Investment expenses not included on Form 990, Part VIII, line 7b</td>
<td></td>
</tr>
<tr>
<td>4b</td>
<td>Other (Describe in Part XIII)</td>
<td>4,050,551</td>
</tr>
<tr>
<td>4c</td>
<td>Add lines 4a and 4b</td>
<td>4,050,551</td>
</tr>
<tr>
<td>5</td>
<td>Total revenue; Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)</td>
<td>110,405,673</td>
</tr>
</tbody>
</table>

### Part XII  Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total expenses and losses per audited financial statements</td>
<td>25,379,630</td>
</tr>
<tr>
<td>2</td>
<td>Amounts included on line 1 but not on Form 990, Part IX, line 25</td>
<td></td>
</tr>
<tr>
<td>2a</td>
<td>Donated services and use of facilities</td>
<td></td>
</tr>
<tr>
<td>2b</td>
<td>Prior year adjustments</td>
<td></td>
</tr>
<tr>
<td>2c</td>
<td>Other losses</td>
<td></td>
</tr>
<tr>
<td>2d</td>
<td>Other (Describe in Part XIII)</td>
<td></td>
</tr>
<tr>
<td>2e</td>
<td>Add lines 2a through 2d</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2e from line 1</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Amounts included on Form 990, Part IX, line 25, but not on line 1</td>
<td></td>
</tr>
<tr>
<td>4a</td>
<td>Investment expenses not included on Form 990, Part VIII, line 7b</td>
<td></td>
</tr>
<tr>
<td>4b</td>
<td>Other (Describe in Part XIII)</td>
<td>4,050,552</td>
</tr>
<tr>
<td>4c</td>
<td>Add lines 4a and 4b</td>
<td>4,050,552</td>
</tr>
<tr>
<td>5</td>
<td>Total expenses; Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)</td>
<td>29,430,182</td>
</tr>
</tbody>
</table>

### Part XIII  Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part XII, Line 4b</td>
<td>Part XII, Line 4b Other revenue amounts included on 990 but not included in F/S</td>
<td>ROYALTY PMTS NETTED WITH ROYALTY INC $1371922 EXPENSES REPORTED FROM FORMS K-1 $0 OTHER INCOME NETTED WITH EXPENSE $2678630</td>
</tr>
<tr>
<td>Part XI, Line 4b</td>
<td>Part XI, Line 4b Other revenue amounts included on 990 but not included in F/S</td>
<td>ROYALTY PMTS NETTED WITH ROYALTY INC $1371922 INCOME REPORTED FROM FORMS K-1 $0 ROUNDING -$1 OTHER INCOME NETTED WITH EXPENSE $2678630</td>
</tr>
<tr>
<td>Part X</td>
<td>Part X FIN48 Footnote</td>
<td>ON NOVEMBER 1, 2009 THE ORGANIZATION ADOPTED FASB ASC 740-10 REGARDING UNCERTAIN TAX POSITIONS, WHICH REQUIRES EVALUATION OF THE IMPACT OF UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN AND MAY REQUIRE RECOGNITION OF A LIABILITY RELATED TO THOSE TAX POSITIONS AT OCTOBER 31, 2013 AND 2012, THE ORGANIZATION HAD NO UNCERTAIN TAX POSITIONS REQUIRING RECOGNITION IN THE FINANCIAL STATEMENTS. THE ORGANIZATION IS NO LONGER SUBJECT TO FEDERAL AND STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDING BEFORE OCTOBER 31, 2010</td>
</tr>
</tbody>
</table>
### Fundraising Activities

**Part 1**

1. Indicate whether the organization raised funds through any of the following activities. Check all that apply:
   - [✓] Mail solicitations
   - [✓] Internet and email solicitations
   - [✓] Phone solicitations
   - [ ] In-person solicitations
   - [ ] Solicitation of non-government grants
   - [ ] Solicitation of government grants
   - [ ] Special fundraising events

2. Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
   - [✓] Yes
   - [ ] No

3. a) Did the organization raise $15,000 or more from individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization?

   **(i) Name and address of individual or entity (fundraiser):**
   - VICTORY ENTERPRISE
   - 5200 30TH SW
   - DAVENPORT, IA 52802

   **(ii) Activity:**
   - POL ACT Mailing

   **(iii) Did fundraiser have custody or control of contributions?**
   - Yes
   - No

   **(iv) Gross receipts from activity:**
   - 32,261
   - 15,196
   - 17,065

   **(v) Amount paid to (or retained by) fundraiser listed in col (i):**
   - 17,065

   **(vi) Amount paid to (or retained by) organization:**
   - 17,065

4. List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing:
   - IA

---

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
### Part II Fundraising Events

Complete if the organization answered “Yes” to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

<table>
<thead>
<tr>
<th>Revenue</th>
<th>(a) Event #1</th>
<th>(b) Event #2</th>
<th>(c) Other events (add col (a) through col (c))</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gross receipts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 Less Contributions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Gross income (line 1 minus line 2)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Direct Expenses</th>
<th>(event type)</th>
<th>(event type)</th>
<th>(total number)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4 Cash prizes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Noncash prizes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 Rent/facility costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Food and beverages</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8 Entertainment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Other direct expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10 **Direct expense summary Add lines 4 through 9 in column (d)**

11 **Net income summary Combine line 3, column (d), and line 10**

### Part III Gaming

Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

<table>
<thead>
<tr>
<th>Revenue</th>
<th>(a) Bingo</th>
<th>(b) Pull tabs/Instant bingo/progressive bingo</th>
<th>(c) Other gaming</th>
<th>(d) Total gaming (add col (a) through col (c))</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gross revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Direct Expenses                      |           |                                               |                  |                                                |
| 2 Cash prizes                        |           |                                               |                  |                                                |
| 3 Non-cash prizes                    |           |                                               |                  |                                                |
| 4 Rent/facility costs                |           |                                               |                  |                                                |
| 5 Other direct expenses              |           |                                               |                  |                                                |

6 **Volunteer labor**

- Yes
- No

7 **Direct expense summary Add lines 2 through 5 in column (d)**

8 **Net gaming income summary Combine lines 1 and 7 in column (d)**

9 Enter the state(s) in which the organization operates gaming activities.

a Is the organization licensed to operate gaming activities in each of these states?

- Yes
- No

b If "No," explain

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
</table>

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

- Yes
- No

b If "Yes," explain

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
</table>
Does the organization operate gaming activities with nonmembers? □ Yes □ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? □ Yes □ No

13 Indicate the percentage of gaming activity operated in
   a The organization’s facility □
   b An outside facility □

14 Enter the name and address of the person who prepares the organization’s gaming/special events books and records

Name □
Address □

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? □ Yes □ No

b If "Yes," enter the amount of gaming revenue received by the organization □ $ ____________________ and the amount of gaming revenue retained by the third party □ $ ____________________

c If "Yes," enter name and address of the third party

Name □
Address □

16 Gaming manager information

Name □

Gaming manager compensation □ $ ____________________

Description of services provided □

□ Director/officer □ Employee □ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? □ Yes □ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization’s own exempt activities during the tax year □ $

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part I, Line 2b - Fundraiser Additional Information</td>
<td></td>
<td>THE REVENUE GENERATED BY THIS FUNDRAISER WENT DIRECTLY TO IOWA FARM BUREAU POLITICAL ACTION COMMITTEE, A RELATED SECTION 527 ENTITY WHICH FILES ITS OWN FORM 990, SEE SCHEDULE R, PART II</td>
</tr>
</tbody>
</table>
### Part I  General Information on Grants and Assistance

1. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [ ] Yes [ ] No

2. Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

### Part II  Grants and Other Assistance to Governments and Organizations in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

<table>
<thead>
<tr>
<th>(a) Name and address of organization or government</th>
<th>(b) EIN</th>
<th>(c) IRC Code section if applicable</th>
<th>(d) Amount of cash grant</th>
<th>(e) Amount of non-cash assistance</th>
<th>(f) Method of valuation (book, FMV, appraisal, other)</th>
<th>(g) Description of non-cash assistance</th>
<th>(h) Purpose of grant or assistance</th>
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</table>

See Additional Data Table

2. Enter total number of section 501(c)(3) and government organizations listed in the line 1 table. 14

3. Enter total number of other organizations listed in the line 1 table. 101
### Part III  Grants and Other Assistance to Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

<table>
<thead>
<tr>
<th>(a) Type of grant or assistance</th>
<th>(b) Number of recipients</th>
<th>(c) Amount of cash grant</th>
<th>(d) Amount of non-cash assistance</th>
<th>(e) Method of valuation (book, FMV, appraisal, other)</th>
<th>(f) Description of non-cash assistance</th>
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<td>(2) AGRICULTURAL SCHOLARSHIPS</td>
<td>163</td>
<td>162,665</td>
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### Part IV  Supplemental Information

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
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<td>Grantmaker's Description of How Grants are Used</td>
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<td>GRANT REQUESTS ARE ACCEPTED FROM NON-PROFIT ORGANIZATIONS THAT ARE ALIGNED WITH THE MISSION AND GOALS OF THE IOWA FARM BUREAU FEDERATION (IFBF) DISBURSEMENT OF FUNDS IS PERMITTED WITHIN THE ANNUAL GRANT BUDGET AS APPROVED BY THE IFBF BOARD OF DIRECTORS AFTER RECEIPT OF W-9. IFBF REQUIRES WRITTEN DOCUMENTATION OF THE GRANT REQUEST WHICH MUST INCLUDE THE ORGANIZATION'S CONTACT INFORMATION INCLUDING KEY STAFF AND/OR VOLUNTEER CONTACT, NON-PROFIT STATUS AND A DETAILED INTENT FOR USE OF GRANT DOLLARS. MONITORING OF AWARDED GRANTS MAY INCLUDE ONE OR MORE OF THE FOLLOWING: A SITE VISIT TO GRANT RECIPIENT, PHONE CONTACT, FILE NOTES OR AN ANNUAL WRAP UP REPORT AT THE END OF THE GRANTING PERIOD. DISBURSEMENTS OF PLEDGE PAYMENTS ARE BASED UPON THE ACCURACY AND PROMPTNESS OF PROGRESS REPORTS</td>
</tr>
</tbody>
</table>
## Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

<table>
<thead>
<tr>
<th>(a) Name and address of organization or government</th>
<th>(b) EIN</th>
<th>(c) IRC Code section if applicable</th>
<th>(d) Amount of cash grant</th>
<th>(e) Amount of non-cash assistance</th>
<th>(f) Method of valuation (book, FMV, appraisal, other)</th>
<th>(g) Description of non-cash assistance</th>
<th>(h) Purpose of grant or assistance</th>
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<td>UNIVERSITY OF NORTHERN IOWA 1227 W 27TH ST</td>
<td>42-6004333</td>
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<tr>
<td>(a) Name and address of organization or government</td>
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<td>(f) Method of valuation (book, FMV, appraisal, other)</td>
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<td><strong>Method of valuation (book, FMV, appraisal, other)</strong></td>
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<td><strong>(a) Name and address of organization or government</strong></td>
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<td><strong>(c) IRC Code section if applicable</strong></td>
<td><strong>(d) Amount of cash grant</strong></td>
<td><strong>(e) Amount of non-cash assistance</strong></td>
<td><strong>(f) Method of valuation (book, FMV, appraisal, other)</strong></td>
<td><strong>(g) Description of non-cash assistance</strong></td>
<td><strong>(h) Purpose of grant or assistance</strong></td>
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<td>(a) Name and address of organization or government</td>
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<td>Amount of cash grant</td>
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<td>Method of valuation (book, FMV, appraisal, other)</td>
<td>Description of non-cash assistance</td>
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<td>(c) IRC Code section if applicable</td>
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<td>(f) Method of valuation (book, FMV, appraisal, other)</td>
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<td>(h) Purpose of grant or assistance</td>
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<td>(f) Method of valuation (book, FMV, appraisal, other)</td>
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### Compensation Information

**Schedule J (Form 990)**

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

[ ] Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

[ ] Attach to Form 990. See separate instructions.

#### Part I  Questions Regarding Compensation

1a. Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items:

- [ ] First-class or charter travel
- [ ] Housing allowance or residence for personal use
- [x] Travel for companions
- [ ] Payments for business use of personal residence
- [ ] Tax identification and gross-up payments
- [ ] Health or social club dues or initiation fees
- [ ] Discretionary spending account
- [ ] Personal services (e.g., maid, chauffeur, chef)

b. If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

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<tr>
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2. Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

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</table>

3. Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III:

- [x] Compensation committee
- [ ] Written employment contract
- [ ] Independent compensation consultant
- [x] Compensation survey or study
- [ ] Form 990 of other organizations
- [x] Approval by the board or compensation committee

4. During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:

   a. Receive a severance payment or change-of-control payment?
   
   b. Participate in, or receive payment from, a supplemental nonqualified retirement plan?
   
   c. Participate in, or receive payment from, an equity-based compensation arrangement?

   If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

   Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.

4a. Yes

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4c. Yes

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5. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

   a. The organization?
   
   b. Any related organization?

   If "Yes," to line 5a or 5b, describe in Part III.

5a. Yes

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5b. Yes

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6. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

   a. The organization?
   
   b. Any related organization?

   If "Yes," to line 6a or 6b, describe in Part III.

6a. Yes

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6b. Yes

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7. For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

7

8. Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

8

9. If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

For Paperwork Reduction Act Notice, see the Instructions for Form 990.
## Part II: Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

<table>
<thead>
<tr>
<th>(A) Name and Title</th>
<th>(B) Breakdown of W-2 and/or 1099-MISC compensation</th>
<th>(C) Retirement and other deferred compensation</th>
<th>(D) Nontaxable benefits</th>
<th>(E) Total of columns (B)(i)-(D)</th>
<th>(F) Compensation reported as deferred in prior Form 990</th>
</tr>
</thead>
<tbody>
<tr>
<td>See Additional Data Table</td>
<td>(i) Base compensation</td>
<td>(ii) Bonus &amp; incentive compensation</td>
<td>(iii) Other reportable compensation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Schedule J (Form 990) 2012
<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sch J, Part I, Line 4</td>
<td>Part I, Line 4</td>
<td>Participated or received pay from an equity based compensation arrangement.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>ITEM 4A - THE COMPANY, THROUGH A WHOLLY-OWNED SUBSIDIARY, PROVIDED SEVERANCE PAYMENTS TO THE FORMER CHIEF FINANCIAL OFFICER IN THE AMOUNT OF $132,365 BASED ON A PRE-DEFINED COMPANY POLICY. THIS AMOUNT WAS INCLUDED IN PART II, COLUMN B(III). ITEM 4B - THE COMPANY, THROUGH A WHOLLY-OWNED SUBSIDIARY, PROVIDES A NONQUALIFIED, DEFINED CONTRIBUTION PLAN TO THE ORGANIZATION'S PRESIDENT DUE TO HISTORICALLY SHORTER TENURE PERIODS FOR THIS POSITION, THE PRESIDENT TYPICALLY DOES NOT BENEFIT FROM THE DEFINED BENEFIT PLAN AVAILABLE TO ALL EMPLOYEES. ADDITIONALLY, THE COMPANY'S GENERAL COUNSEL WAS OFFERED A NONQUALIFIED, DEFINED CONTRIBUTION PLAN DUE TO LOSS OF RETIREMENT BENEFITS FROM THEIR PREVIOUS EMPLOYER, ALSO AN AFFILIATE. INCOME INCLUDED IN PART II, COLUMN B(III) AMOUNTED TO $30,712 AND $135,000, RESPECTIVELY. ITEM 4C - AS A RESULT OF OFFICER POSITIONS HELD BY THE PRESIDENT AND EXECUTIVE DIRECTOR OF THE ORGANIZATION, AND ITS MANAGEMENT AGREEMENTS IN PLACE WITH ITS MAJORITY-OWNED SUBSIDIARY, THESE TWO POSITIONS ALSO RECEIVE NONQUALIFIED STOCK OPTIONS AND/OR INCENTIVE STOCK OPTIONS FROM THIS MAJORITY-OWNED SUBSIDIARY. THIS PRACTICE HAS BEEN DISCONTINUED BEGINNING WITH 2012. INCOME AMOUNTS ARE NOT DETERMINED UNTIL THE OPTIONS ARE ACTUALLY EXERCISED. AMOUNTS EXERCISED AND REPORTABLE IN 2012 BY THE CURRENT AND PAST PRESIDENTS WERE $51,390 AND $510,909, RESPECTIVELY, AND ARE REPORTED IN PART II, COLUMN B(II) ABOVE.</td>
</tr>
</tbody>
</table>

| Sch J, Part I, Line 1a | Part I, Line 1a | Relevant information in regards to selections on 1a. |
|                       |                  | THE COMPANY ALLOWS BOARD MEMBERS' SPOUSES TO ATTEND THE AFBF ANNUAL MEETING, COUNTY PRESIDENTS' INCENTIVE TRIP, AND THE NATIONAL AFFAIRS TRIP. THE EXPENSES OF THE SPOUSE ARE TAXED TO THE BOARD MEMBER AND INCLUDED ON THE BOARD MEMBER'S FORM 1099. |
### Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

<table>
<thead>
<tr>
<th>(A) Name</th>
<th>(B) Breakdown of W-2 and/or 1099-MISC compensation</th>
<th>(C) Deferred compensation</th>
<th>(D) Nontaxable benefits</th>
<th>(E) Total of columns (B)(i)-(D)</th>
<th>(F) Compensation reported in prior Form 990 or Form 990-EZ</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SARA PAYNE</strong></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>(i)</td>
<td></td>
<td>(i)</td>
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<tr>
<td></td>
<td></td>
<td>208,581</td>
<td>119,965</td>
<td>11,897</td>
<td>142,185</td>
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<tr>
<td>(ii)</td>
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</tr>
<tr>
<td><strong>MICHAEL MOCK</strong></td>
<td></td>
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</tr>
<tr>
<td>(i)</td>
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<td>160,495</td>
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<td>24,603</td>
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<td><strong>JAMES GARDNER</strong></td>
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<td>32,903</td>
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<td>87,881</td>
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<tr>
<td><strong>JAMES CHRISTENSON</strong></td>
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<td><strong>EDWARD G PARKER</strong></td>
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<td>305,661</td>
<td>232,988</td>
<td>172,030</td>
<td>142,185</td>
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<td>(ii)</td>
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<td><strong>DUANE JOHNSON</strong></td>
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<tr>
<td>(i)</td>
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<td>139,233</td>
<td>53,390</td>
<td>13,851</td>
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<td>(ii)</td>
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<td><strong>DONALD PETERSEN</strong></td>
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<tr>
<td>(i)</td>
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<td>163,549</td>
<td>45,621</td>
<td>11,193</td>
<td>173,855</td>
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<td><strong>DENNY J PRESNALL</strong></td>
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<td><strong>DAVID SENGPIEL</strong></td>
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<td>102,051</td>
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<td><strong>DAVID MILLER</strong></td>
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<tr>
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<td>172,478</td>
<td>48,227</td>
<td>20,858</td>
<td>96,893</td>
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<td>99,858</td>
<td>652,328</td>
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<td>183,940</td>
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<td>57,005</td>
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<td><strong>CHAD BISHOP</strong></td>
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<td>(i)</td>
<td></td>
<td>141,853</td>
<td>39,004</td>
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<td>26,225</td>
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<td>(ii)</td>
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<tr>
<td><strong>BARBARA LYKINS</strong></td>
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<tr>
<td>(i)</td>
<td></td>
<td>134,432</td>
<td>52,366</td>
<td>8,343</td>
<td>162,027</td>
</tr>
</tbody>
</table>
**Schedule L**
(Form 990 or 990-EZ)

Transactions with Interested Persons

- Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
- Attach to Form 990 or Form 990-EZ. See separate instructions.

**Part I** Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

<table>
<thead>
<tr>
<th></th>
<th>(a) Name of disqualified person</th>
<th>(b) Relationship between disqualified person and organization</th>
<th>(c) Description of transaction</th>
<th>(d) Corrected?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td>Yes</td>
</tr>
<tr>
<td>2</td>
<td>Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ➤ $</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3</td>
<td>Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ➤ $</td>
<td></td>
<td></td>
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</tbody>
</table>

**Part II** Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

<table>
<thead>
<tr>
<th>(a) Name of interested person</th>
<th>(b) Relationship with organization</th>
<th>(c) Purpose of loan</th>
<th>(d) Loan to or from the organization?</th>
<th>(e) Original principal amount</th>
<th>(f) Balance due</th>
<th>(g) In default?</th>
<th>(h) Approved by board or committee?</th>
<th>(i) Written agreement?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>To</td>
<td>From</td>
<td></td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Total ➤ $

**Part III** Grants or AssistanceBenefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

<table>
<thead>
<tr>
<th>(a) Name of interested person</th>
<th>(b) Relationship between interested person and the organization</th>
<th>(c) Amount of assistance</th>
<th>(d) Type of assistance</th>
<th>(e) Purpose of assistance</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
**Part IV  Business Transactions Involving Interested Persons.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

<table>
<thead>
<tr>
<th>(a) Name of interested person</th>
<th>(b) Relationship between interested person and the organization</th>
<th>(c) Amount of transaction</th>
<th>(d) Description of transaction</th>
<th>(e) Sharing of organization's revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) FBL FINANCIAL GROUP</td>
<td>COMMON DIRECTORS</td>
<td>346,587</td>
<td>SEE PART V</td>
<td>Yes</td>
</tr>
<tr>
<td>(2) FARM BUREAU MGMT CORP</td>
<td>COMMON OFFICERS</td>
<td>5,842,885</td>
<td>SEE PART V</td>
<td>No</td>
</tr>
<tr>
<td>(3) FARM BUREAU FINANCIAL SVC</td>
<td>COMMON DIRECTORS</td>
<td>554,989</td>
<td>SEE PART V</td>
<td>No</td>
</tr>
</tbody>
</table>

**Part V  Supplemental Information**
Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Part IV Item 1 - THE ORGANIZATION RECEIVED PAYMENT FROM FARM BUREAU FINANCIAL SERVICES FOR SHARED BOARD OF DIRECTOR EXPENSES THE FOLLOWING INDIVIDUALS FROM THE ORGANIZATION WERE ALSO OFFICERS, DIRECTORS, OR KEY EMPLOYEES OF FARM BUREAU FINANCIAL SERVICES CRAIG HILL, PRESIDENT, DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR, JOE HEINRICH, VICE PRESIDENT, DOUG GRONAU, DISTRICT 4 DIRECTOR, JIM MCKNIGHT, DISTRICT 9 DIRECTOR, CHARLIE NORRIS, DISTRICT 2 DIRECTOR, CAL ROZENBOOM, DISTRICT 8 DIRECTOR, AND PHIL SUNDBLAD, DISTRICT 3 DIRECTOR Part IV Item 2 - THE ORGANIZATION MAKES PAYMENTS TO FARM BUREAU MANAGEMENT CORPORATION FOR MANAGEMENT AND ADMINISTRATIVE SERVICES THE FOLLOWING INDIVIDUALS FROM THE ORGANIZATION WERE ALSO OFFICERS, DIRECTORS OR KEY EMPLOYEES OF FARM BUREAU MANAGEMENT CORPORATION CRAIG HILL, PRESIDENT, DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR, EDWARD PARKER, GENERAL COUNSEL, JIM GARDNER, CHIEF FINANCIAL OFFICER, CHAD BISHOP, DIRECTOR OF INFORMATION RESOURCES, BARB LYNKINS, DIRECTOR COMMUNITY RESOURCES, AND SARA PAYNE, CHIEF MARKETING OFFICER Part IV Item 3 - THE ORGANIZATION MAKES PAYMENTS TO FBL FINANCIAL GROUP FOR ADMINISTRATIVE SERVICES THE FOLLOWING INDIVIDUALS FROM THE ORGANIZATION WERE ALSO OFFICERS, DIRECTORS OR KEY EMPLOYEES OF FBL FINANCIAL GROUP CRAIG HILL, PRESIDENT, JOE HEINRICH, VICE PRESIDENT, AND DENNY PRESNALL, SECRETARY/TREASURER AND EXECUTIVE DIRECTOR</td>
<td></td>
</tr>
</tbody>
</table>
## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. ▶ Attach to Form 990 or 990-EZ.

<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>FORM 990, PART XII, LINE 2c</td>
<td>Audit and Budget Committee - The organization’s Audit and Budget Committee only oversees the budget and the audit of the financial statements. The Committee does not select the auditor</td>
<td></td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------</td>
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</tr>
<tr>
<td>FORM 990, PART VI, ITEM 1b-INDEPENDENCE</td>
<td>PER FORM 990 INSTRUCTIONS, THE ORGANIZATION'S BOARD OF DIRECTORS IS NOT CONSIDERED INDEPENDENT BECAUSE THEY RECEIVE COMPENSATION IN EXCESS OF $10,000 EACH. THE ORGANIZATION'S POSITION IS THAT ITS DIRECTORS ARE INDEPENDENT DUE TO THE FOLLOWING: 1) ACCORDING TO ARTICLES OF INCORPORATION EACH DIRECTOR IS VOTED ON INDEPENDENTLY BY VOTING DELEGATES (WHO THEMSELVES) ARE VOTED INTO POSITION BY THE ORGANIZATION'S MEMBERSHIP FOR A THREE YEAR TERM, 2) ACCORDING TO ARTICLES OF INCORPORATION EACH DIRECTOR IS REQUIRED TO BE AN ACTIVE FARMER, 3) BOARD MEETINGS ARE HELD DURING THE DAYTIME HOURS TWO DAYS PER MONTH, AND 4) THE COMPENSATION IS PAID TO EACH DIRECTOR TO MINIMIZE THE FINANCIAL IMPACT OF HIRING HELP TO DO THE FARM WORK IN THEIR ABSENCE.</td>
<td></td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
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<tr>
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</tr>
<tr>
<td>FORM 990, PART IX - LINE 8</td>
<td>PENSION PLAN CONTRIBUTIONS INCLUDE THREE AMOUNTS: 1) DEFINED CONTRIBUTION PLAN CONTRIBUTIONS, 2) DEFINED BENEFIT PLAN FAS 87 AND FAS 132 ACCRUALS, AND 3) OTHER PENSION CHANGES AS REQUIRED BY FAS 158. THE LATTER TWO ITEMS ARE ACTUARIAL CALCULATIONS THAT DO NOT REQUIRE FUNDING AND SHOULD NOT BE DEEMED AS ACTUAL CONTRIBUTIONS.</td>
<td></td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------</td>
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<td>-------------</td>
</tr>
<tr>
<td>Form 990, Part VI, Line 19</td>
<td>Form 990, Part VI, Line 19 Other Organization Documents Publicly Available</td>
<td>The organization does not make its governing documents, conflict of interest policy, or financial statements available for public inspection. Pursuant to state law, some documents may be made available to members.</td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------</td>
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<td>-------------</td>
</tr>
<tr>
<td>Form 990, Part VI, Line 15b Compensation Review and Approval Process for Officers and Key Employees</td>
<td>Independent third party reviews are conducted for all officers, key employees, and other highly compensated management. These results are forwarded to the officers and board of directors for approval. Standardized reviews and compensation formulas are utilized for non-management positions. The Internal Study Committee (described in comment for Part VI, Item 7b) above) sets the President’s compensation after input from third party reviewers. The organization’s voting delegates approve the President, Vice-President and board of director’s compensation.</td>
<td></td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td>Form 990, Part VI, Line 12c</td>
<td>Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts</td>
<td>On an annual basis, all officers, directors, and key employees are required to sign a statement which affirms that they have 1) received a copy of the conflict of interest policy, 2) read and understood the policy, 3) agreed to comply with the policy, and 4) understand that the Organization is tax-exempt and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish its tax-exempt purpose. A committee, comprised of non-conflicted board of directors, annually receives all conflict of interest information, reviews, and determines if there conflicts of interest. The committee then reports its findings back to the board.</td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
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<td>------------</td>
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</tr>
<tr>
<td>Form 990, Part VI, Line 11b</td>
<td>Form 990, Part VI, Line 11b</td>
<td>The officers of the organization review the completed Form 990 first. Two weeks before the June board meeting, an electronic version of the 990 is placed on the board website for board review prior to the June board meeting. After all comments or questions have been addressed, the Executive Director will sign the return and instruct the Accounting Department to timely file the return, taking into account all extensions and filing deadlines.</td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Form 990,</td>
<td>Form 990, Part VI, Line 7b</td>
<td>The House of Delegates has the following powers: 1) adopt the general policies of the organization, 2) elect the board of directors and approve the President’s salary and board of director compensation, 3) nominate voting delegates to the American Farm Bureau, and 4) select the organization’s internal study committee members</td>
</tr>
<tr>
<td>Part VI, Line</td>
<td>Describe Decisions of Governing Body Approval by Members or Shareholders</td>
<td></td>
</tr>
<tr>
<td>7b</td>
<td></td>
<td></td>
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<tr>
<td>Identifier</td>
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<td>Explanation</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>--------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Form 990, Part VI, Line 7a</td>
<td>Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body</td>
<td>The President and Vice President of Farm Bureau are elected by the House of Delegates. All other directors are voted on by the House of Delegates from their districts. The House of Delegates is comprised of one member from each county in Iowa who is voted into that position by that county’s Farm Bureau members. The delegate must be actually engaged in farming, which must be his/her primary interest.</td>
</tr>
<tr>
<td>Identifier</td>
<td>Return Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------</td>
<td>------------------</td>
<td>-------------</td>
</tr>
</tbody>
</table>
| Form 990, Part VI, Line 6 | Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder | Any person may be a Farm Bureau member. All Farm Bureau members have the same vote and access to member benefits. In order to hold an officer or director position within Farm Bureau, the member must be actually engaged in farming, which must be his/her primary interest.
<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 990, Part VI, Line 3 Description of Delegated Duties to Management Company</td>
<td>The organization utilizes a wholly owned subsidiary, Farm Bureau Management Corporation (FBMC), to provide the day to day management function of IFBF. This corporation employs the President, Secretary-Treasurer, General Counsel, Chief Financial Officer, Chief Marketing and Communications Officer and Director, Information Resources and allocates their expenses across all of the entities under FBMC management.</td>
<td></td>
</tr>
<tr>
<td>Identifier</td>
<td>Reference</td>
<td>Explanation</td>
</tr>
<tr>
<td>------------</td>
<td>-----------</td>
<td>-------------</td>
</tr>
<tr>
<td>Form 990, Part III, Line 4d</td>
<td>Other Program Services Description</td>
<td>OTHER PROGRAM SERVICES 4  COMMODITY SERVICES - PROVIDES ECONOMIC AND POLICY RESEARCH ASSISTANCE FOR THE POLICY DEVELOPMENT AND IMPLEMENTATION WORK OF THE IOWA FARM BUREAU FEDERATION. ASSISTS MEMBERS BY DEVELOPING INFORMATION AND EDUCATIONAL MATERIALS. IN ADDITION, THE COMMODITY SERVICES GROUP OFFERS FINANCIAL MANAGEMENT, RISK MANAGEMENT AND MARKET EDUCATION PROGRAMS AND SERVICES TO MEMBERS. MORE THAN 90,000 MEMBERS BENEFIT FROM THE EDUCATIONAL AND INFORMATIONAL MATERIALS WHICH ARE PUBLISHED AND DISTRIBUTED THROUGH THE SPOKESMAN AND IOWAFARMBUREAU.COM. OVER 5,000 MEMBERS ARE DIRECTLY SERVED THROUGH PARTICIPATION IN THE FINANCIAL MANAGEMENT, RISK MANAGEMENT AND MARKET EDUCATION PROGRAMS. OTHER PROGRAM SERVICES 5  OTHER PROGRAMS - COMMUNITY RESOURCES AND RENEW RURAL IOWA.</td>
</tr>
</tbody>
</table>
### Part I: Identification of Disregarded Entities

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of disregarded entity</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Total income</th>
<th>(e) End-of-year assets</th>
<th>(f) Direct controlling entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) RVF LLC</td>
<td>INVESTMENT MANAGEMENT</td>
<td>IA</td>
<td>425,000</td>
<td>320,833</td>
<td>IA FARM BUREAU FEDERATION</td>
</tr>
</tbody>
</table>

### Part II: Identification of Related Tax-Exempt Organizations

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of related organization</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Exempt Code section</th>
<th>(e) Public charity status (if section 501(c)(3))</th>
<th>(f) Direct controlling entity</th>
<th>(g) Section 512(b)(13) controlled entity?</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) IOWANS FOR AGRICULTURE</td>
<td>POLITICAL ORGANIZATION</td>
<td>IA</td>
<td>527</td>
<td>N/A</td>
<td>IA FARM BUREAU FEDERATION</td>
<td>Yes</td>
</tr>
<tr>
<td>(2) IOWA WETLAND MITIGATION BANK INC</td>
<td>ENVIRONMENTAL QUALITY PROTECTION, BEAUTIFICATION</td>
<td>IA</td>
<td>501(c)(3)</td>
<td>9</td>
<td>IA FARM BUREAU FEDERATION</td>
<td>Yes</td>
</tr>
<tr>
<td>(3) IOWA FARM BUREAU FOUNDATION</td>
<td>PUBLIC CHARITY</td>
<td>IA</td>
<td>501(c)(3)</td>
<td>9</td>
<td>IA FARM BUREAU FEDERATION</td>
<td>Yes</td>
</tr>
<tr>
<td>(4) IA FARM BUREAU FEDERATION POLITICAL ACT</td>
<td>POLITICAL ACTION COMMITTEE</td>
<td>IA</td>
<td>527</td>
<td>N/A</td>
<td>IA FARM BUREAU FEDERATION</td>
<td>Yes</td>
</tr>
<tr>
<td>(5) IFBF PROPERTY MANAGEMENT INC</td>
<td>TITLE HOLDING COMPANY</td>
<td>IA</td>
<td>501(c)(2)</td>
<td>N/A</td>
<td>IA FARM BUREAU FEDERATION</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Part III  Identification of Related Organizations Taxable as a Partnership

<table>
<thead>
<tr>
<th></th>
<th>Name, address, and EIN of related organization</th>
<th>Primary activity</th>
<th>Legal domicile (state or foreign country)</th>
<th>Direct controlling entity</th>
<th>Predominant income (related, unrelated, excluded from tax under sections 512-514)</th>
<th>Share of total income</th>
<th>Share of end-of-year assets</th>
<th>Disproportionate allocations?</th>
<th>Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)</th>
<th>General or managing partner?</th>
<th>Percentage ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>HOLDCO LLC</td>
<td>INVESTMENT MANAGEMENT</td>
<td>IA</td>
<td>IOWA FARM BUREAU FED</td>
<td>INVEST - SEC 512</td>
<td>-632</td>
<td>78,478</td>
<td>Yes</td>
<td>-646</td>
<td>Yes</td>
<td>50 000 %</td>
</tr>
<tr>
<td>2</td>
<td>RURAL VITALITY AGRICULTURAL PROCESSING</td>
<td>INVESTMENT</td>
<td>IA</td>
<td>RVF LLC</td>
<td>INVEST - SEC 512</td>
<td>19,913</td>
<td>112,437</td>
<td>Yes</td>
<td>-41,084</td>
<td>Yes</td>
<td>1 110 %</td>
</tr>
<tr>
<td>3</td>
<td>RURAL VITALITY FUND LP</td>
<td>INVESTMENT</td>
<td>IA</td>
<td>RVF LLC</td>
<td>INVEST - SEC 512</td>
<td>29,242</td>
<td>3,884,191</td>
<td>Yes</td>
<td>-60,337</td>
<td>Yes</td>
<td>38 350 %</td>
</tr>
<tr>
<td>4</td>
<td>RURAL VITALITY FUND LP</td>
<td>INVEST FUND</td>
<td>IA</td>
<td>RVF LLC</td>
<td>INVEST - SEC 512</td>
<td>19,913</td>
<td>112,437</td>
<td>Yes</td>
<td>-41,084</td>
<td>Yes</td>
<td>1 110 %</td>
</tr>
<tr>
<td>5</td>
<td>BAKE HOLDINGS LLC</td>
<td>INVEST MGT</td>
<td>CO</td>
<td>IA FARM BUREAU FED</td>
<td>INVEST - SEC 512</td>
<td>-495</td>
<td>3,828,199</td>
<td>Yes</td>
<td>-515</td>
<td>Yes</td>
<td>75 780 %</td>
</tr>
</tbody>
</table>

### Part IV  Identification of Related Organizations Taxable as a Corporation or Trust

<table>
<thead>
<tr>
<th></th>
<th>Name, address, and EIN of related organization</th>
<th>Primary activity</th>
<th>Legal domicile (state or foreign country)</th>
<th>Direct controlling entity</th>
<th>Type of entity (C corp, S corp, or trust)</th>
<th>Share of total income</th>
<th>Share of end-of-year assets</th>
<th>Percentage ownership</th>
<th>Section 512 (b)(13) controlled entity?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CFB SERVICE COMPANY</td>
<td>ACCOUNTING SERVICES</td>
<td></td>
<td>IA</td>
<td>C CORP</td>
<td>25,000</td>
<td>100 000 %</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>FBL FINANCIAL GROUP INC</td>
<td>INSURANCE HOLDING COMPANY</td>
<td></td>
<td>IA</td>
<td>C CORP</td>
<td>467,400,020</td>
<td>6,001,838,638</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>FARM BUREAU MANAGEMENT CORPORATION</td>
<td>MANAGEMENT SERVICES COMPANY</td>
<td></td>
<td>IA</td>
<td>C CORP</td>
<td>3,892</td>
<td>3,093,184</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>AGRICATE CLIMATE CREDITS CORPORATION</td>
<td>AGGREGATE &amp; SALE AG CARBON CR</td>
<td></td>
<td>IA</td>
<td>C CORP</td>
<td>26,775</td>
<td>2,172</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>
### Transactions With Related Organizations

(Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

<table>
<thead>
<tr>
<th>a</th>
<th>Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>Gift, grant, or capital contribution to related organization(s)</td>
</tr>
<tr>
<td>c</td>
<td>Gift, grant, or capital contribution from related organization(s)</td>
</tr>
<tr>
<td>d</td>
<td>Loans or loan guarantees to or for related organization(s)</td>
</tr>
<tr>
<td>e</td>
<td>Loans or loan guarantees by related organization(s)</td>
</tr>
<tr>
<td>f</td>
<td>Dividends from related organization(s)</td>
</tr>
<tr>
<td>g</td>
<td>Sale of assets to related organization(s)</td>
</tr>
<tr>
<td>h</td>
<td>Purchase of assets from related organization(s)</td>
</tr>
<tr>
<td>i</td>
<td>Exchange of assets with related organization(s)</td>
</tr>
<tr>
<td>j</td>
<td>Lease of facilities, equipment, or other assets to related organization(s)</td>
</tr>
<tr>
<td>k</td>
<td>Lease of facilities, equipment, or other assets from related organization(s)</td>
</tr>
<tr>
<td>l</td>
<td>Performance of services or membership or fundraising solicitations for related organization(s)</td>
</tr>
<tr>
<td>m</td>
<td>Performance of services or membership or fundraising solicitations by related organization(s)</td>
</tr>
<tr>
<td>n</td>
<td>Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)</td>
</tr>
<tr>
<td>o</td>
<td>Sharing of paid employees with related organization(s)</td>
</tr>
<tr>
<td>p</td>
<td>Reimbursement paid to related organization(s) for expenses</td>
</tr>
<tr>
<td>q</td>
<td>Reimbursement paid by related organization(s) for expenses</td>
</tr>
<tr>
<td>r</td>
<td>Other transfer of cash or property to related organization(s)</td>
</tr>
<tr>
<td>s</td>
<td>Other transfer of cash or property from related organization(s)</td>
</tr>
</tbody>
</table>

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

<table>
<thead>
<tr>
<th>(a)</th>
<th>Name of other organization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(b)</th>
<th>Transaction type (a-s)</th>
<th>(c) Amount involved</th>
<th>(d) Method of determining amount involved</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See Additional Data Table
### Part VI  Unrelated Organizations Taxable as a Partnership

(Complete if the organization answered "Yes" to Form 990, Part IV, Line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

<table>
<thead>
<tr>
<th>(a) Name, address, and EIN of entity</th>
<th>(b) Primary activity</th>
<th>(c) Legal domicile (state or foreign country)</th>
<th>(d) Predominant income (related, unrelated, excluded from tax under section 512-514)</th>
<th>(e) Are all partners section 501(c)(3) organizations?</th>
<th>(f) Share of total income</th>
<th>(g) Share of end-of-year assets</th>
<th>(h) Disproportionate allocations?</th>
<th>(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)</th>
<th>(j) General or managing partner?</th>
<th>(k) Percentage ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**Part VII Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

<table>
<thead>
<tr>
<th>Identifier</th>
<th>Return Reference</th>
<th>Explanation</th>
<th>(b) Transaction type(a-s)</th>
<th>(c) Amount Involved</th>
<th>(d) Method of determining amount involved</th>
</tr>
</thead>
<tbody>
<tr>
<td>FBL FINANCIAL GROUP INC</td>
<td></td>
<td></td>
<td>m</td>
<td>200,825</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>FBL FINANCIAL GROUP INC</td>
<td></td>
<td></td>
<td>l</td>
<td>320,700</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>FBL FINANCIAL GROUP INC</td>
<td></td>
<td></td>
<td>k</td>
<td>25,871</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>FBL FINANCIAL GROUP INC</td>
<td></td>
<td></td>
<td>a</td>
<td>540,293</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>FARM BUREAU MANAGEMENT CORPORATION</td>
<td></td>
<td></td>
<td>m</td>
<td>5,916,470</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>FARM BUREAU MANAGEMENT CORPORATION</td>
<td></td>
<td></td>
<td>k</td>
<td>37,220</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>RURAL VITALITY FUND LP</td>
<td></td>
<td></td>
<td>c</td>
<td>-259,846</td>
<td>COST</td>
</tr>
<tr>
<td>RURAL VITALITY FUND LP</td>
<td></td>
<td></td>
<td>b</td>
<td>185,597</td>
<td>COST</td>
</tr>
<tr>
<td>IOWANS FOR AGRICULTURE</td>
<td></td>
<td></td>
<td>b</td>
<td>466</td>
<td>COST</td>
</tr>
<tr>
<td>IOWA FARM BUREAU FOUNDATION</td>
<td></td>
<td></td>
<td>b</td>
<td>6,822</td>
<td>COST</td>
</tr>
<tr>
<td>IA FARM BUREAU FEDERATION POLITICAL ACT</td>
<td></td>
<td></td>
<td>l</td>
<td>18,094</td>
<td>COMP SALES</td>
</tr>
<tr>
<td>IFBF PROPERTY MANAGEMENT INC</td>
<td></td>
<td></td>
<td>f</td>
<td>12,222,786</td>
<td>FAIR MKT VALUE</td>
</tr>
<tr>
<td>IFBF PROPERTY MANAGEMENT INC</td>
<td></td>
<td></td>
<td>k</td>
<td>493,224</td>
<td>COMP SALES</td>
</tr>
</tbody>
</table>