Farmers' Cooperative Association Income Tax Return OMB No. 1545-0051 For calendar year 1992 or tax year beginning....., 1992, ending..., 19......

Instructions are separate. See page 1 for Paperwork Reduction Act Notice. Department of the Treasury Internal Revenue Service Name B Employer identification number A Identify below the cooperative's business activity with ō Number, street, and room or suite no. (If a P.O. box, see page 4 of Instructions) most total receipts C Check if a consolidated (see instructions). return (Attach Form 851) City or town, state, and ZIP code **D** Type of organization Section 521 E Check applicable boxes: (1) I Initial return (2) Final return (3) Change in address Other **1a** Gross receipts or sales \_\_\_\_\_\_b Less returns and allowances \_\_\_\_\_\_c Bal 1c 2 **3** Gross profit. Line 1c less line 2 . . . . . . . . . . . . . . . . 3 4a 4a Patronage dividends and per-unit retain allocations (Schedule B, line 2). 4b **b** Other dividends (Schedule C, line 17, column (a)) . . . . . . 5 6 7 7 8 Capital gain net income (attach Schedule D (Form 1120)) . . . . . 9 Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797) 10 10 Total income. Add lines 3 through 10 . . . . . . . . . . . . . . . . 11 12 Compensation of officers (Schedule E, line 4) . . . . . . . . 12 deductions. 13c **13a** Salaries and wages \_\_\_\_\_\_ **b** Less jobs credit 14 14 15 15 16 16 17 O 17 18 18 19 19 Charitable contributions (see instructions for 10% limitation). 20 20 21b 21 Less depreciation claimed in Schedule A and elsewhere on return. 22 for 23 instructions 24 24 Pension, profit-sharing, etc., plans . . . . . . . . . . . 25 26 27a 27a Total deductions. Add lines 12 through 26 . . . . . . . . (See 27b 27c c Deductions and adjustments under section 1382 (Schedule H, line 4) (see instructions) . 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27c from 28 Less: a Net operating loss deduction (see instructions). . . . . 29c **b** Special deductions (Schedule C, line 18, column (c)) . **Taxable income**. Subtract line 29c from line 28. (See instructions) . . . 30 Total tax (Schedule J, line 9) . 31 **32a** 1991 overpayment credited to 1992 32a 32b **b** 1992 estimated tax payments and Payments c Less 1992 refund applied for on 32d Form 4466 . . . . . . . 32c e Tax deposited with Form 7004 . . . . f Credit from refiguring tax for years in which nonqualified per-unit retain certificates or nonqualified written notices of allocation 32f (redeemed this year) were issued (see instructions). . . . . 32h g Credit for Federal tax paid on fuels (attach Form 4136) . . . 33 33 Estimated tax penalty (see page 7 of instructions). Check if Form 2220 is attached. ► □ 34 Tax due. If the total of lines 31 and 33 is more than line 32h, enter amount owed . . .

35

36

Refunded ▶

Overpayment. If line 32h is more than the total of lines 31 and 33, enter amount overpaid

Enter amount of line 35 you want: Credited to 1993 estimated tax ▶

Form 990-C (1992) Page **2** 

Sc	nedule A Cost of Goods Sold (	see mstructions.)					
1	Inventory at beginning of year				1		
2	Purchases				2		
3	Cost of labor				3		
4	Per-unit retain allocations paid in:						
а	Qualified per-unit retain certificates				4a		
b	Money or other property (except none	4b					
5	Nonqualified per-unit retain certificate		5				
6a	Additional section 263A costs (attach	schedule)			6a		
b	Other costs (attach schedule)				6b		
7	<b>Total.</b> Add lines 1 through 6b	7					
8	Inventory at end of year				8		
9	Cost of goods sold. Subtract line 8	from line 7. Enter here	e and on line	e 2, page 1	9		
10a	Check all methods used for valuing of	losing inventory:					
	(i) Cost (ii) Lower of cost or	market as described i	n Regulation	ns section 1.471-4			
	(iii) Writedown of "subnormal" god	ods as described in R	Regulations s	section 1.471-2(c)			
	(iv) Other (Specify method used a	nd attach explanation	n) <b>&gt;</b>				
b	Check if the LIFO inventory method v	vas adopted this tax	year for any	goods (if checked,	attach Form (	970) 🕨	
С	If the LIFO inventory method was use	d for this tax year, en	ter percenta	ge (or amounts) of			
	closing inventory computed under LIF	· O			10c		
d	Do the rules of section 263A (with resp	ect to property produc	ced or acqui	red for resale) apply	to the coopera	ative? 🗌 Yes	□No
е	Was there any change in determining	quantities, cost, or v	aluations be	etween opening and	closing inver	ntory? 🗌 Yes	□No
	If "Yes," attach explanation.						
Sc	nedule B Income From Patrona	_			-		
	Name of declaring association	Amount	Naı	me of declaring associa	tion	Amount	
1							
	Total of both "Amount" columns. En		a, page 1		2		
	nedule C Dividends and Specia		a, page 1	(a) Dividends		(c) Deduc	
			a, page 1	(a) Dividends received	2	(c) Deduc ((a) × (b	
	nedule C Dividends and Specia	al Deductions					
Scl	Dividends and Special (See instructions.)	al Deductions  d domestic corporation					
Scl	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned	d domestic corporation	ons (other		(b) %		
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)	d domestic corporation	ons (other		(b) %		
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned	d domestic corporation	ons (other		(b) % 70 80 (See	((a) × (b)	
<b>Sc</b> 1	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned	d domestic corporation domestic corporation	ons (other  ons (other 		(b) %  70  80  (See instructions	((a) × (b)	
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1 2 3 4 5 6 7 8 9 10 11 12 13	Dividends and Special (See instructions.)  Dividends from less-than-20%-owner than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends from less-than-20%-owned force Dividends from 20%-or-more-owned force Dividends from wholly owned forceign  Total. Add lines 1 through 8. See instance Dividends from certain FSCs subject to the Dividends from affiliated group medical deduction (section 243(a)(3))  Dividends from forceign corporations not in Income from controlled forcign corporations	d domestic corporations d domestic corporation domestic corporation domestic corporation reign corporations (see ses-than-20%-owned publicing corporations and cer subsidiaries (section aructions for limitation 100% deduction (section aructions subject to the subject to the subject of the su	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Dividends and Special (See instructions.)  Dividends from less-than-20%-owned than debt-financed stock)  Dividends from 20%-or-more-owned than debt-financed stock)  Debt-financed stock of domestic and for Dividends on certain preferred stock of lest Dividends on certain preferred stock of 20 Dividends from less-than-20%-owned foreign Dividends from 20%-or-more-owned foreign Dividends from wholly owned foreign Dividends from certain FSCs subject to the Dividends from affiliated group mededuction (section 243(a)(3))  Dividends from foreign corporations not in Income from controlled foreign corporations Foreign dividend gross-up (section 78 IC-DISC and former DISC dividends not section 246(d))	d domestic corporations d domestic corporation domestic corporation reign corporations (see ses-than-20%-owned publicing corporations and cer subsidiaries (section aructions for limitation 100% deduction (section 100% deduction 100% deduction (section 100% deduction 100% ded	ons (other		(b) %  70  80 (See instructions  41.176 47.059 70 80 100	((a) × (b)	
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Scl	nedule E Compensation of Officers Complete Schedule E only if total				are \$500,000	) or more.		
(a) Name of officer		(b) Social security number	(c) Percent of time devoted to business	Percent of association's stock owned		(f) Amount of compensation		
					(e) Preferred			
_1_			%		%			
			%		%			
			%		%			
			%		%			
2	Total compensation of officers				. 2			
3	Compensation of officers claimed in Sched	. 3						
4	Subtract line 3 from line 2. Enter the result	. 4						
Scl	nedule H Deductions and Adjustme	ents Under Section 138	2 (See insti	ructions.)				
1	Dividends paid on capital stock (section 52	21 cooperatives only)			1			
2	Nonpatronage income allocated to patrons	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
3 a	Patronage dividends: Money				. 3a			
b	Qualified written notices of allocation .	. 3b						
					20			
	Other property (except nonqualified writter Money or other property (except written n	d 24						
e	written notices of allocation	. 30						
	·							
4	<b>Total.</b> Add lines 1 through 3e. Enter here a		<u></u>		.   4			
	hedule J Tax Computation (See insi	<u> </u>			7			
1 2	Check if the cooperative is a member of a clif the box on line 1 is checked:	<b>0</b> , .		•				
	Enter the cooperative's portion of the \$50,000 amount and \$25,000 amount (in that order) in each taxable income bracket: (i) \$							
b	Enter the cooperative's share of the addition			1				
_	\$11,750) •				3			
3	Income tax		 4a ∣		. 3			
	Other credits (see instructions)		4b					
	General business credit. Enter here and							
Ū	attached:	SHOOK WHICH TOTHIS GIO						
	☐ Form 3800 ☐ Form 3468 ☐ Form	m 5884						
	☐ Form 6765 ☐ Form 8586 ☐ Form	m 8830 🔲 Form 8826 📙	4c					
d	Credit for prior year minimum tax (attach F	form 8827) L	4d					
5	Total. Add lines 4a through 4d				. 5			
6	Subtract line 5 from line 3				. 6			
7	Recapture taxes. Check if from:	m 4255			. 7			
	•							
	Alternative minimum tax (attach Form 462)							
b	Environmental tax (attach Form 4626) .				. 8b			
9	Total tax. Add lines 6 through 8b. Enter he	ere and on line 31, page 1		<u>.</u>	. 9			

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Schedule L Balance Sheets			Beginning of tax year			End of tax year	
	Assets		(a)		(b)	(c)	(d)
1	Cash						
2a	Trade notes and accounts receivable	. [					
b	Less allowance for bad debts		(	)		( )	
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other investments (attach schedule)						
7	Other current assets (attach schedule)						
8a	Buildings and other depreciable assets						
b	Less accumulated depreciation		(	)		( )	
9a	Depletable assets						
b	Less accumulated depletion	. (	(	)		( )	
10	Land (net of amortization)						
11a	Intangible assets (amortizable only).						
	Less accumulated amortization		(	)		( )	
12	Other assets (attach schedule)						
13	Total assets						
	Liabilities and Capital						
14	Accounts payable						
15	Mortgages, notes, bonds payable in less than 1 y	ear					
16	Other current liabilities (attach schedule)	.					
17	Mortgages, notes, bonds payable in 1 year or m	ore					
18	Other liabilities (attach schedule)						
19	Capital stock: Enter number at end of year—						
	Shares Sharehold	ers					
а	Preferred stock						
b	Common stock	-					
20	Paid-in or capital surplus						
21	Patronage dividends allocated in noncash form (of						
	than capital stock and interest-bearing obligation						
22	Per-unit retains allocated in noncash form .						
23 24	Retained earnings (Schedule M-2) Less cost of treasury stock				( )		(
25	Total liabilities and capital				,		
Sch	nedule M-1 Reconciliation of Income	er Bo	oks With	Inco	me per Return	. Note: The co	poperative is not
	required to complete Sched		1-1 and M	1-2 be	low if the total	assets on line 1.	3, column (d), of
	Schedule L are less than \$2	5,000.					
1	Net income (loss) per books		7	Incon	ne recorded on b	ooks this year	
2	Federal income tax			not in	cluded in this tax	return (itemize):	
3	Excess of capital losses over capital gains		а	Tax-e	xempt interest	\$	
4	Income subject to tax not recorded on		b	Patro	nage refunds	\$	
	books this year (itemize):						
			8		ctions in this tax ret		
5	Expenses recorded on books this year not				st book income thi		
	deducted in this return (itemize):		а	Depre	eciation butions carryover	\$	
а	Depreciation		b		-		
b	Contributions carryover . \$						
С	Travel and Entertainment . \$		9		ines 7 and 8		
6	Add lines 1 through 5		10	incon	ne (loss). Line 6 l age 1)	ess line 9 (line	
Scl	Add lines 1 through 5	าตร ทศ	er Books	(  ine	23. Schedule I	<u> </u>	<u> </u>
1	Balance at beginning of year	.50 PC	5		butions: <b>a</b> Cash		
2	Net income (loss) per books					 /e	
3	Other increases (itemize):						
J	other increases (itemize).		6			 ze):	
			7				
4	Add lines 1 2 and 3		, 8	Ralan	ce at end of year I	ine 4 less line 7	

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Sc	hedule N	Other Information. (Items 1 throu- items are applicable to all filers.)			ply to section 521 cooperatives only; the rem	naining			
1	previously	cooperative engaged in any activities not reported to the IRS? (If "Yes," attach a detailed n of these activities.)	Yes No		☐ Method 1—Did the cooperative use the operations of members for those months that correspond to the	Yes No			
3	made in documents	changes not previously reported to the IRS been the cooperatives organizing or governing s? (If "Yes," attach a copy of the changes.) . f shares of capital stock (other than nonvoting owned by—			months that make up its tax year?				
a c		<b>b</b> Current and Active producersd Inactive producers		11	Amount of business done for the U.S. Government or its agencies				
5	otherwise Were non marketing	become members?		12	Was the allocation of patronage dividends made based on a written obligation in existence before the cooperative received for sale agricultural products from patrons and/or before it furnished supplies, equipment, and services to patrons?				
6 7 a	member a	ronage dividends paid to all patrons, both nd nonmember, on the same basis? gricultural products marketed or handled for:  —(1) Actually produced by such members			If "Yes," attach an explanation of the obligation and indicate whether it is in the cooperative's organizing document(s) or bylaws.				
	\$	ually produced by such members but marketed nrough this cooperative \$		13	At any time during the tax year, did the cooperative have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank, securities, or other financial account)? If "Yes," the cooperative may have to file Form TD F 90-22.1				
D	\$(2) Not act	ers—(1) Actually produced by such nonmembers  sually produced by such nonmembers but mar- hem through this cooperative \$			If "Yes," write the name of the foreign country				
c 8	Nonproducting	cers—(purchased from nonproducers for by this cooperative) \$		14	Was the cooperative the grantor of or transferor to a foreign trust that existed during the current tax year, whether or not the cooperative had any beneficial interest in it? If "Yes," the cooperative may have to file Form 926, 3520, or 3520-A				
а		who were producers . \$		15	Tax-exempt interest received or accrued during the tax				
b		ers who were producers \$			year , , , , , , ▶\$				
с 9	Does the of	coperative allocate income from business done 5. or its agencies to all patrons? (If "Yes," attach ent explaining how patronage dividends are			Method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ►				
10	allocated patrons).)	(as between producer patrons and purchaser			trust at the end of the tax year own, directly or indirectly, 50% or more of the cooperative's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a, b, and c below.				
	Are all of t	his cooperative's member cooperatives exempt tion 521 of the Code?			a Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?				
<b>b</b> If "No," do the nonexempt member cooperatives have the same annual accounting period as this cooperative's? If "No," check the box that identifies the method that the cooperative used, or will use, to provide a common or comparable unit of time for analyzing and evaluating its operations and those of its members. ( <b>Note</b> : The methods listed do not apply to the filing of returns or the manner in which operating results are reported by a federated			18	<ul> <li>b Enter the name and identifying number of the parent corporation or other entity with 50% or more ownership ►</li> <li>c Enter percentage owned ►</li> <li>If the cooperative has an NOL for the tax year and is electing under Sec. 172(b)(3) to forgo the carryback</li> </ul>					
	cooperation books are	ve and its members.)  ∴ in the care of ▶			period, check here				
	ease   a	Under penalties of perjury, I declare that I have examined the half is true, correct, and complete. Declaration of p	nis return, oreparer (c	includi other th	ing accompanying schedules and statements, and to the best of my k nan taxpayer) is based on all information of which preparer has any k	knowledge nowledge.			
Sig He					<b>)</b> =				
- 16		Signature of officer			Date	curity number			
	parer's s	Preparer's ignature irm's name (or			Date  Check if self- employed  E.l. No. ►	,			
Use	• Only  y	yours if self-employed) and address			ZIP code ►				