Form 990-6 Farmers Cooperative Association Income Tax Re				OMB No. 1545-0051			
	tment of the Treasury	For calendar year 2004 or tax year beginning, 2004, ending, ▶ see separate Instructions.	20	20 1			
Interr	al Revenue Service						
	entify below the	Name	B Employ	er identification number			
	operative's susiness activity						
with most total receipts (see page		Number, street, and room or suite no. (If a P.O. box, see page 7 of instructions)		if a consolidated			
				(attach Form 851)			
,	of instructions).	City or town, state, and ZIP code		of cooperative			
			Tax e	exempt Nonexempt			
E C	heck if: (1) 🗌 In	tial return (2) Final return (3) Name change (4) Address change	(5)	Amended return			
	1a Gross receipts	or sales b Less returns and allowances c Bal . ▶	1c				
	2 Cost of good	s sold (Schedule A, line 9)	2				
	3 Gross profit.						
		4a Patronage dividends and per-unit retain allocations (attach schedule)					
ē		hedule C, line 17)	4b				
οu							
Income							
_							
		et income (attach Schedule D (Form 1120))	8				
	9 Net gain or (le	oss) from Form 4797, Part II, line 17 (attach Form 4797)	9				
	10 Other income	(see instructions on page 9—attach schedule)	10				
	11 Total income	Add lines 3 through 10	11				
s.)	12 Compensatio	n of officers (schedule E, line 4)	12				
deductions.)		wages (less employment credits)	13				
둉		naintenance	14				
ਰੂ			15				
			16				
on		enses	17				
			18				
structions for limitations		ntributions (see page 11 of instructions for 10% limitation)	19				
tat		(attach Form 4562)					
<u>=</u>	21 Less deprecia	ation claimed in Schedule A and elsewhere on return 21a	21b				
_			22				
<u>و</u>			23				
Suc	•	it-sharing, etc., plans	24				
퓻		nefit programs	25				
ž		ons (attach schedule).	26				
_		a Total deductions. Add lines 12 through 26					
e.		b Subtract line 27a from line 11					
(See		c Deductions and adjustments under section 1382 (Schedule H, line 4)					
S.		ne before net operating loss deduction and special deductions. Subtract line 27c					
Deductions	from line 27b	· · · · · · · · · · · · · · · · · · ·	28				
달		operating loss deduction (see page 13 of instructions) . 29a					
듗		cial deductions (Schedule C, line 18) 29b	29c				
ڡٞ	30 Taxable incom	e. Subtract line 29c from line 28 (see instructions if Schedule C, line 11, was completed)	30				
	31 Total tax (Sc	hedule J, line 10)	31				
	,	ent credited to 2004 32a					
		ed tax payments 32b					
ts		applied for on ,					
en		32c () d Bal ► 32d					
Payments		d with Form 7004					
ðay	·	f Credit from refiguring tax for years in which nonqualified per-unit					
		ates or nonqualified written notices of allocation					
Tax and		s year) were issued (see instructions)					
	•	leral tax on fuels (attach Form 4136)	32h				
		penalty (see page 13 of instructions). Check if Form 2220 is attached $ ightharpoonup$	33				
		ne 32h is smaller than the total of lines 31 and 33, enter amount owed	34				
		t. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid.	35				
		f line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶	36				

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Scr	nedule A Cost of Goods Sold (see page 14 of instructions)							
1	Inventory at beginning of year		1					
2	Purchases		2					
3	Cost of labor							
4	Per-unit retain allocations paid in:	r-unit retain allocations paid in:						
	·	ualified per-unit retain certificates						
b	Money or other property (except nonqualified per-unit certificates) .		4b					
5	Nonqualified per-unit retain certificates redeemed this year		5					
	Additional section 263A costs (attach schedule)		6a					
b	Other costs (attach schedule)		6b 7					
7	Total. Add lines 1 through 6b							
8	Inventory at end of year		9					
9	Cost of goods sold. Subtract line 8 from line 7. Enter here and on line 3.	ne 2, page 1 L	9					
10a	Check all methods used for valuing closing inventory:							
	(i) Cost as described in Regulations section 1.471-3	4 474 4						
	(ii) ☐ Lower of cost or market as described in Regulations section (iii) ☐ Other (Specify method used and attach explanation) ▶							
h	Check if there was a writedown of subnormal goods as described in							
	Check if the LIFO inventory method was adopted this tax year for an	•	. ,					
	If the LIFO inventory method was adopted this tax year for an	,		,				
u	closing inventory computed under LIFO		10d					
е	If property is produced or acquired for resale, do the rules of section		pperative?	Yes No				
	Was there any change in determining quantities, cost, or valuations by							
	If "Yes," attach explanation.			,				
Sch	nedule C Dividends and Special Deductions	(a) Dividends	(b) %	(c) Deduction				
	(see page 15 of instructions)	received	(D) 70	((a) × (b))				
1	Dividends from less-than-20%-owned domestic corporations (other							
	than debt-financed stock)		70					
2	Dividends from 20%-or-more-owned domestic corporations (other							
	than debt-financed stock)		80					
3	Debt-financed stock of domestic and foreign corporations (section		See instructions					
	246A)		Instructions					
4	Dividends on certain preferred stock of less-than-20%-owned public		40					
	utilities		42					
5	Dividends on certain preferred stock of 20%-or-more-owned public		40					
	utilities		48					
6	Dividends from less-than-20%-owned foreign corporations and		70					
_	certain FSCs		70					
7	Dividends from 20%-or-more-owned foreign corporations and certain		80					
0	FSCs		100					
8	Dividends from wholly owned foreign subsidiaries (section 245(b)) .		100					
9	Total. Add lines 1 through 8. See page 15 of instructions for limitation							
10	Dividends from certain affiliated group members and FSCs that are							
10	subject to the 100% deduction		100					
11	Dividends from controlled foreign corporations subject to the 85%							
• •	deduction (attach Form 8895)		85					
12	Dividends from foreign corporations not included on lines 3, 6, 7, 8,							
-	10, or 11							
13	Income from controlled foreign corporations under subpart F (attach							
	Form 5471)							
14	Foreign dividend gross-up (section 78)							
15	IC-DISC and former DISC dividends not included on lines 1, 2, and/or							
	3 (section 246(d))							
16	Other dividends							
17	Total dividends. Add lines 1 through 16. Enter here and on line 4b,							
	page 1							
18	Total special deductions. Add lines 9, 10, and 11. Enter here and o	n line 29h inage 1						

Compensation of Officers (See instructions for line 12, page 1, on page 10 of instructions.) Schedule E Complete Schedule E only if total receipts (line 1a, plus lines 4a through 10, of page 1) are \$500,000 or more. Percent of association's (c) Percent of stock owned (f) Amount of (a) Name of officer (b) Social security number time devoted compensation to business (d) Common (e) Preferred 1 % % % % % % % % % % % 2 3 3 Subtract line 3 from line 2. Enter the result here and on line 12, page 1. **Deductions and Adjustments Under Section 1382** (see page 16 of instructions) Schedule H 1 Dividends paid on capital stock (section 521 cooperatives only) 2 2 Nonpatronage income allocated to patrons (section 521 cooperatives only) Patronage dividends: 3a **a** Money 3b **b** Qualified written notices of allocation Зс d Money or other property (except written notices of allocation) in redemption of nonqualified 3d 3e Total. Add lines 1 through 3e. Enter here and on line 27c, page 1 4 Schedule J Tax Computation (see page 17 of instructions) Check if the cooperative is a member of a controlled group (see sections 1561 and 1563) **Important:** Members of a controlled group, see instructions on page 17. 2a If the box on line 1 is checked, enter the cooperative's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ (2) \$ (3) \$ **b** Enter the cooperative's share of: (1) additional 5% tax (not more than \$11,750) (2) additional 3% tax (not more than \$100,000). 3 4 4 Alternative minimum tax (attach Form 4626) 5 **5** Add lines 3 and 4 6a 6a Foreign tax credit (attach Form 1118) 6b **b** Other credits (see page 18 of instructions) c General business credit. Check box(es) and indicate which forms are 6с ☐ Form 3800 ☐ Form(s) (specify) ▶ 6d d Credit for prior year minimum tax (attach Form 8827). 7 **Total credits.** Add lines 6a through 6d 8 Subtract line 7 from line 5. 9 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule) . .

Total tax. Add lines 8 and 9. Enter here and on line 31, page 1

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Schedule L Balance Sheets per Book			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						,	
b	Less accumulated depletion)		(
10	Land (net of amortization)						
	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 year.						
16	Other current liabilities (attach schedule)						
17	Mortgages, notes, bonds payable in 1 year or more						
18	Other liabilities (attach schedule)						
19	Capital stock: a Preferred stock						
00	b Common stock						
20	Additional paid-in capital						
21	Patronage dividends allocated in noncash form (other						
22	than capital stock and interest-bearing obligations) Per-unit retains allocated in noncash form						
23	Retained earnings (Schedule M-2)						
23 24	Adjustments to shareholders' equity (attach						
24	schedule)						
25	Less cost of treasury stock				()		()
26	Total liabilities and capital						
	Note: The cooperative is not required to complete Schedules M-1 and M-2 if the total assets on line 13, col. (d) of Schedule						
	L are less than \$25,000.						
Sch	edule M-1 Reconciliation of Income (Loss) per Bo	oks V	Vith	Income per Ret	urn (see page 20	of instructions)
1	Net income (loss) per books		7 1	ncon	ne recorded on	books this year	
2	Federal income tax per books			not in	cluded in this tax	return (itemize):	
3	Excess of capital losses over capital gains			Гах-е	xempt interest \$		
4	Income subject to tax not recorded on						
	books this year (itemize):						
					ctions in this tax re		
5	Expenses recorded on books this year not				st book income this		
	deducted in this return (itemize):				eciation		
	Depreciation \$				table contribution		
	Charitable contributions \$						
С	Travel and entertainment \$						
6	Add lines 1 through 5				ines 7 and 8 . ie (line 28, page 1)–		
	nedule M-2 Analysis of Unappropriated R	etained					1)
1	Balance at beginning of year		5 1	JISTI			
2	Net income (loss) per books		1			<	
3	Other Increases (itemize):		6)+ha-		erty ze):	
			7	7dd I ⊃uiei	ines 5 and 6		
4	Add lines 1, 2, and 3		8 1	Balan	ce at end of year (I	ine 4 less line 7)	
$\overline{}$		_	_	_			

Page 5 Form 990-C (2004) Schedule N Other Information (see page 20 of instructions) Note. Items 1 through 10b apply to section 521 cooperatives only; the remaining items are applicable to all filers. Yes No Method 1—Did the cooperative use the operations Has the cooperative engaged in any activities not of members for those months that correspond to previously reported to the IRS? (If "Yes," attach a detailed description of these activities.) the months that make up its tax year? ☐ Method 2—Did the cooperative use the tax years of Have any changes not previously reported to the IRS been members that end within its tax year? made in the cooperative's organizing or governing documents? (If "Yes," attach a copy of the changes.) . Method other than 1 or 2 above— Explain ▶ Number of shares of capital stock (other than nonvoting preferred) owned by-11 Enter amount of business done for the U.S. Government a Producers b Current and Active producers or its agencies ▶ \$ Nonproducers d Inactive producers 12 Were patronage dividends allocated based on a written May persons other than producers acquire voting stock or obligation in existence before the cooperative received otherwise become members? for sale agricultural products from patrons and/or before it furnished supplies, equipment, and services to patrons? Were nonmembers charged the same as members for marketing and purchasing? If "Yes," attach an explanation of the obligation and whether it is in the cooperative's organizing document(s) or bylaws. Were patronage dividends paid to all patrons, both member and nonmember, on the same basis? . . 13 At any time during the 2004 calendar year, did the cooperative have an interest in or a signature or other authority over a Value of agricultural products marketed or handled for: financial account in a foreign country (such as a bank, a Members—(1) Actually produced by such members securities, or other financial account)? If "Yes," the cooperative may have to file Form TD F 90-22.1 (2) Not actually produced by such members but marketed If "Yes," write the name of the foreign country by them through this cooperative \$_____ 14 During the tax year, did the cooperative receive a Nonmembers—(1) Actually produced by such nonmembers. distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the cooperative may have to file Form 3520. (2) Not actually produced by such nonmembers but marketed by them through this cooperative \$_____ 15 Enter tax-exempt interest received or accrued during the tax year ▶ \$ Nonproducers—(purchased from nonproducers for marketing by this cooperative)\$..... **16** Method of accounting: **a** □ Cash **b** □ Accrual c ☐ Other (specify) ►.... Value of supplies and equipment purchased for or sold 17 Is the cooperative a subsidiary in an affiliated group or a a Members who were producers. parent-subsidiary controlled group? Nonmembers who were producers \$ If you checked "Yes," enter the name and employer identification number of the parent corporation . . Nonproducers, Does the cooperative allocate income from business done for the U. S. or its agencies to all patrons? (If "Yes," attach 18 At the end of the tax year, did any individual, partnership, a statement explaining how patronage dividends are corporation, estate or trust, own, directly or indirectly, allocated (as between producer patrons and purchaser 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If yes, complete **a** and **b** 10 Federated cooperatives only: a Attach a schedule showing name and identifying a Are all of this cooperative's member cooperatives exempt number. (Do not include any information already under section 521? entered in 17 above.) **b** Enter percentage owned ▶ **b** If "No," do the nonexempt member cooperatives have the same annual accounting period as this cooperative's? 19 If the cooperative has an NOL for the tax year and is If "No," check the box that identifies the method that the electing to forgo the carryback period, check here cooperative used, or will use, to provide a common or If the cooperative is filing a consolidated return, the statement comparable unit of time for analyzing and evaluating its required by Temporary Regulations section 1.1502-21T(b)(3)(i) operations and those of its members. (Note. The methods or (ii) must be attached or the election will not be valid. listed do not apply to the filing of returns or the manner in which operating results are reported by a federated cooperative and its members.) Enter the available NOL carryover from prior tax years (Do not reduce by any deduction on line 29a.) ► \$..... Located at ▶ 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 taxpayer) is based on all information of which preparer has any knowledge. Sign May the IRS discuss this return with Here preparer shown below ☐ Yes ☐ No Signature of officer Title Date Preparer's SSN or PTIN **Paid** Preparer's Check if signature self-employed Preparer's Firm's name (or

yours if self-employed),

address, and ZIP code

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