1120_C U.S. Income Tax Return for Cooperative Association						ns 📙		OMB No. 1545-	-2052						
Form Department of the Treasury Internal Revenue Service			For calendar year 2009 or tax year beginning, 2009, ending, 20												
			 → Na	ame		► Se	ee separate	instructions.				ВЕ	mplo	yer identification i	number
A 1	Consoli	k IT: idated return	print N											.,	
•		Form 851)	5 N	umber, street, and	d room o	r suite no. If	a P.O. box, se	e instructions.				C Check if:			
2		lle M-3 (Form	ξ.				,					(1)	Fai	rmers' tax exempt	
3	1120) attached							(2)		operative	. ⊔				
	previou	s tax year	City or town, state, and ZIP code						(2)	Nonexempt cooperative					
D	Chec	Check if: (1) Initial return (2) Final return (3) Name change (4) Address change								ess chang	e	(5)	Amended	return	
	1a	Gross receipt	ts or sale	25						c Bal ▶	1	С		\top	
	2	•	Gross receipts or sales b Less returns and allowances c Bal ▶ Cost of goods sold (Schedule A, line 9)										2		+-
4	3		Gross profit. Subtract line 2 from line 1c										3		+
	4	Dividends (Schedule C, line 19)										4		_	
Income	5		Interest										5		_
8	6												6		+
<u>=</u>	7		Gross rents and royalties Capital gain net income (attach Schedule D (Form 1120))										7		+
	8			from Form 4									В		_
	9			e instructions									9		_
	10			dd lines 3 thro									0		+-
<u>-</u>	11												1		+-
ctions (See instructions for limitations on deductions.)	12	-	Compensation of officers (Schedule E, line 4)										2		+
Ę	13	Bad debts	_		-								3		
edu	14												4		+
b	15			es									5		+
80	16												6		_
ij	17												7		_
ital	18	Charitable contributions									8		+		
<u>=</u>	19	Advertising									9		+		
ģ	20	Pension, profit-sharing, etc., plans										20		_	
Suc	21	Employee benefit programs									21		+-		
ξ	22	Domestic production activities deduction (attach Form 8903)									2		+-		
str	23	Other deductions (attach schedule)										23			
Ξ.	24		Total deductions. Add lines 11 through 23										24		
Š	25		Taxable income before section 1382, NOL, and special deductions. Subtract line 24 from line 10										25		
us (26		educti				nder secti								
엹		(5			26a										
		b N	let ope	rating loss de	duction	n (see inst	tructions)		26b						
Dedu				deductions (S					26c			20	6d		
	27	Taxable income. Subtract line 26d from line 25 (see instructions)									. 2	27			
neu	28	Total tax (Total tax (Schedule J, line 9)									. 2	28		
and Payments	29a	2008 overp	2008 overpayment credited to 2009 29a												
Δ	b	2009 estim	nated t	ax payments	[2	29b			, ,		,				
	С			d for on Form 4	_	29c () d Bal ►	29d						
dits	е	•		th Form 7004	١,.				29e						
ĕ	f	Credits: (1) F				_ ` '	136		29f			_			
<u>e</u>	g			ts from Form					29g						
dab	h			ustment (see		•			29h				9i		
Ę	30		ed tax penalty (see instructions). Check if Form 2220 is attached								0				
Re	31	Amount owed. If line 29i is smaller than the total of lines 28 and 30, enter amount owed									1				
Tax, Refundable Credits,	32	Overpayment. If line 29i is larger than the total of lines 28 and 30, enter amount overpaid.							•		2		+-		
_	33	Enter amount of line 32 you want: Credited to 2010 estimated tax ► Refunded Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the								ny kr	nowledge and holist	it is true			
Si				claration of prepare								100 T	<u> </u>		
	- 1					1								the IRS discuss the the preparer show	
П	ere	Signature of o	officer				Date	Title				-		instructions)? TYe	
_		Preparer's						Date		Τ.	N1 'C		Р	reparer's SSN or F	TIN
Pa		signature	`)					Date			heck if elf-employed	d [ا ا	,	-
	pare	i i iiii siiaii		FIN						- _					
Use Only		yours if sel address, a									Phone no	D			

Form 1120-C (2009) Page 2 Schedule A Cost of Goods Sold (see instructions) 1 1 2 2 3 3 4 Per-unit retain allocations paid in: а 4a Money or other property (except nonqualified per-unit certificates) . . . 4b 5 5 6a 6a 6b 7 7 8 8 9 Cost of goods sold. Subtract line 8 from line 7. Enter here and on line 2, page 1 . . . 9 10a Check all methods used for valuing closing inventory: (i) Cost as described in Regulations section 1.471-3 (ii) Lower of cost or market as described in Regulations section 1.471-4 (iii) ☐ Other (Specify method used and attach explanation) ▶ Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of 10d If property is produced or acquired for resale, do the rules of section 263A apply to the cooperative? ☐Yes ☐ No Was there any change in determining quantities, cost, or valuations between opening and closing inventory? \(\subseteq Yes \) If "Yes," attach explanation. Schedule C **Dividends and Special Deductions** (a) Dividends (c) Deduction (b) % received $((a) \times (b))$ (see instructions) Dividends from less-than-20%-owned domestic corporations (other than 1 70 Dividends from 20%-or-more-owned domestic corporations (other than 2 80 Dividends on debt-financed stock of domestic and foreign 3 See instructions 4 Dividends on certain preferred stock of less-than-20%-owned public 42 Dividends on certain preferred stock of 20%-or-more-owned public 5 48 6 Dividends from less-than-20%-owned foreign corporations and certain 70 7 Dividends from 20%-or-more-owned foreign corporations and certain 80 100 8 Dividends from wholly owned foreign subsidiaries 9 **Total.** Add lines 1 through 8. See instructions for limitation Dividends from domestic corporations received by a small business investment 10 company operating under the Small Business Investment Act of 1958 . . . 100 100 11 Dividends from affiliated group members See instructions 12 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, 13 Income from controlled foreign corporations under subpart F (attach 14 15 16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3

17

18

19

20

Deduction for dividends paid on certain preferred stock of public utilities

Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 26c, page 1

OCH	Complete Schedule E only if				1) are \$500,0	000 or more.	
	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to		ssociation's owned	(f) Amount of	
	(-)	(4, 222 222)	business %	(d) Common	(e) Preferred	compensation	
1				%	%		
			%	%	%		
			%	%	%		
			%	%	%		
			%	%	%		
2	Total compensation of officers				2		
3	Compensation of officers claimed on S	chedule A and elsewhere o	on return		3		
4	Subtract line 3 from line 2. Enter the res	sult here and on line 11, pa	ge 1		4		
Sche	dule G Allocation of Patronage					pleting,	
	see Question 14 of Scheo	dule K.					
			_	(a) F	Patronage	(b) Nonpatronage	,
1	Gross receipts or sales			1			
2	Cost of goods sold			2			
3	Gross profit. Subtract line 2 from line 1			3			
4				4			
5				5			
6a	Domestic production activities deduction						
b	Other deductions						
С	Total deductions (add lines 6a and 6b)						
7	Taxable income before section 1382, No. 100 line 6c from line 5						
8	Deductions and adjustments under so (see instructions)						
9a	Net operating loss deduction (attach so	chedule)		9a			
b	Special deductions (see instructions) .			9b			
10	Taxable income. Subtract the total of	lines 8, 9a, and 9b from line	e7	10			
11	Combined taxable income. Combine	columns (a) and (b) of li	ne 10 (see				
	instructions)			11			
12	Unused patronage loss (see instruction			12			
13	Unused nonpatronage loss (see instruc	,		13			
Sche	edule H Deductions and Adjustn	nents Under Section 13	382 (see instri	uctions)		1	
1	Dividends paid on capital stock (section	n 521 cooperatives only) .			1		
2	Nonpatronage income allocated to patr	rons (section 521 cooperat	ives only)		2		
3	Patronage dividends:						
а	Money				3a		
b	Qualified written notices of allocation .				3b		
С	Other property (except nonqualified wri	itten notices of allocation)			Зс		
d	Money or other property (except written notices of allocation	n notices of allocation) in re	edemption of n				
4	Domestic production activities deduction					(
-	Domestic production activities deduction	on anocated to patrons .					

Total. Combine lines 1 through 4. Enter here and on line 26a, page 1, and Schedule G, line 8 . . .

Form 1120-C (2009) Page 4 Tax Computation (see instructions) Schedule J Check if the cooperative is a member of a controlled group (attach Schedule O 2 2 3 3 4 5a Foreign tax credit (attach Form 1118) С Credit for prior year minimum tax (attach Form 8827) 5d 6 6 7 7 8 Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Other (attach schedule) 8 ☐ Form 8902 Total tax. Add lines 7 and 8. Enter here and on line 28, page 1 Schedule K Other Information (see instructions) Check accounting method: If "Yes," enter: (a) Percentage owned ▶ Yes No ☐ Cash and **(b)** Owner's country ▶ а ☐ Accrual h **c** The cooperative may have to file **Form 5472.** Information Return of a 25% Foreign-Owned U.S. Corporation or a c ☐ Other (specify) ► Foreign Corporation Engaged in a U.S. Trade or Business. See the instructions and enter the: 2 Enter number of Forms 5472 attached ► Business activity code no. ▶ Business activity ► _____ Check this box if the cooperative issued publicly offered debt instruments with original issue discount . . . ▶ □ Product or service ► Date of incorporation ► _____ If checked, the cooperative may have to file Form Check the accounting method used to compute 8281, Information Return for Publicly Offered 3 Original Issue Discount Instruments. distributable patronage: ☐ Book 10 а Enter the amount of tax-exempt income received or ☐ Tax accrued during the tax year (for example, interest or extraterritorial income) ▶ \$
Enter the number of foreign patrons at the end of c ☐ Other (specify) ► At the end of the tax year, did the cooperative the tax year ▶ own, directly or indirectly, 50% or more of the **b** Enter the total amount of patronage distributions voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . described in (or deducted under) IRC 1382(b) paid or allocated to foreign patrons ► If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) If the cooperative has an NOL for the tax year and is percentage owned, and (c) taxable income or electing to forego the carryback period, check here ▶ □ (loss) before NOL and special deductions of such corporation for the tax year ending with or If the cooperative is filing a consolidated return, the within your tax year. statement required by Regulations section 1.1502-21(b) (3) must be attached or the election will not be valid. Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group? Enter the available NOL carryover from prior tax years 13 (Do not reduce it by any deduction on line 26b.) If "Yes," enter name and EIN of the parent corporation > Patronage > \$_____ Nonpatronage ► \$_____ At the end of the tax year, did any individual, Are the cooperative's total receipts (line 1a plus lines partnership, corporation, estate, or trust own, 4 through 9 on page 1) for the tax year and its total directly or indirectly, 50% or more of the assets at the end of the tax year less than \$250,000? cooperative's voting stock? (For rules of If "Yes," the cooperative is not required to complete attribution, see section 267(c).) Schedules G, L, M-1, or M-2. Instead, enter the total If "Yes," attach a schedule showing name and amount of cash distributions and the book value of identifying number. (Do not include any property distributions (other than cash) made during information already entered in 5 above.) Enter percentage owned the tax year. ▶ \$_____ Enter the amount of outstanding nonqualified Enter the cooperative's total assets (see 15 notices of allocation (attach schedule) ▶ instructions) ► \$ At any time during the tax year, did one foreign

person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the cooperative entitled to vote or (b) the total value of all classes of stock of the

cooperative?

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Sche	dule L Balance Sheets per Books	Begin	nning of tax year	End of	ax year	
	Assets	(a)	(b)	(c)	(d)	
1	Cash					
2a	Trade notes and accounts receivable					
b	Less allowance for bad debts	()	()		
3	Inventories					
4	Other current assets (attach schedule)					
5	Investments (see instructions)					
6	Loans to shareholders					
7	Mortgage and real estate loans					
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)					
b	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	Loans from shareholders					
18	Mortgages, notes, bonds payable in 1 year or more					
19	Other liabilities (attach schedule)					
20	Capital stock: a Preferred stock					
	b Common stock					
21	Additional paid-in capital					
22	Patronage dividends allocated in noncash form					
23	Per-unit retains allocated in noncash form					
24	Retained earnings—Appropriated (attach schedule)					
25	Retained earnings—Unappropriated					
26	Adjustments to shareholders' equity (attach schedule)					
27	Less cost of treasury stock		()		()	
28	Total liabilities and capital					
Sche	dule M-1 Reconciliation of Income (Loss) per Bo	oks With Inco	me per Return			
	Note: Schedule M-3 required instead of S				ee instructions	
1	Net income (loss) per books		ncome recorded on I			
2	Federal income tax per books		ot included in this tax			
3	Excess of capital losses over capital gains	- '	ax-exempt interest \$			
4	Income subject to tax not recorded on books this year (itemize):					
	books tris year (iternize).					
_	Even a manufactura de la colon		eductions in this tax re gainst book income this			
5	Expenses recorded on books this year not deducted in this return (itemize):					
_	· · ·	a D	epreciation	. Φ - Φ		
a	Depreciation \$	b C	charitable contributions	δ Φ		
b	Charitable contributions \$					
С	Travel and entertainment \$					
e	Add lines 1 through 5		.dd lines 7 and 8 . ncome (line 25, page 1)–			
	dule M-2 Analysis of Unappropriated Retained					
	Balance at beginning of year			sh		
1 2	Net income (loss) per books	— ՝ ՝ ՝ ՝		ck		
3	Other increases (itemize):			perty		
J		6 C	ther decreases (itemiz			
4	Add lines 1, 2, and 3		alance at end of year (l			
т	,,		at one or your (L	