## **U.S. Income Tax Return for Cooperative Associations**

OMB No. 1545-0123

2018

	For calendar year 2018 or tax year beginning
Department of the Treasury	
Internal Revenue Service	Go to www.irs.gov/Form1120C for instruc

Form **1120-C** 

 ndar year 2018 or tax year beginning
 , 2018, ending
 , 20

 Image: Second Seco

A Check if:		:	print	Name				B Employer identification number						
(1)		olidated re h Form 85	turn 1)	orp										
(2)	•	dule M-3 (I	Form	type o	Number, street, and room or	suite	e no. If a P.O. box, see instructions.				С	Check if:		
.,	1120)	10) attached City or town, state or province, country, and ZIP or foreign postal code							(1)	Farmers' 1 cooperativ	tax exempt	t 🗆		
(3)		1120 file ous tax ye	ar 🗌.	Please 1	City or town, state or provinc	e, co	ountry, and ZIP or foreign postal cod	e			(2)	Nonexem		
_		-						<u> </u>				cooperati		<u> </u>
D	Che		., 🗆		tial return (2) Final re			Addr	ess change	. ,		ended retu	'n	
	18		s receipts				Less returns and allowances			c Bal ►				
	2		-		•		ach Form 1125-A)				-	2		
	3										-	3		
e	4						ne 23)				-	4		
5	5											5		<u> </u>
Income	6				6 7									
-	7		Capital gain net income (attach Schedule D (Form 1120))											
	8						, line 17 (attach Form 4797)					8		
	9	Oth	er incom	ne	(see instructions-attac	h st	tatement)					9		
	10	Tot	al incom	ne.	Add lines 3 through 9	•	<u> </u>			🕨	_	10		<u> </u>
ns.)	11				-		125-Е)					1		
ctio	12						edits)					12		
np	13											13		
л de	14											4		
sol	15											15		
tion	16											16		
ital	17											17		
Ē	18						A or elsewhere on return (atta		,			18		
for	19											19		
ons	20											20		
lcti	21											21		
stri	22						(see instructions)					22		
Deductions (See instructions for limitations on deductions.)	23		er deductions (attach statement)									23		
(Se	24						23	1 1		· · ►	2	24		
suc	25a							25a						
ctic			Less: deductions and adjustments from Schedule H, line 5 25b							2	5c			
edu	26									_	-			
٥							, line 24)	26b			-	6c		
	27						line 25c. See instructions .					27		
nts	28											28		
me	29						m 965-B, Part II, column (k), I	ine 2 .			12	29		
Pay	30a			-		0a								
Б						0b				- 1				
Tax, Refundable Credits, and Payme						0c	() d Bal ▶				_			
dit					with Form 7004			30e			_			
S	1		lits: (1) Fo				Form 4136	30f			-			
ble	1 2	-			edits from Form 8827, li			30g 30h			-			
nda					adjustment (see instruct							0:		
ŝfur	24				-		-B, Part I, column (d), line 2	30i			-	ioj		
۳,	31 32						Check if Form 2220 is attache the total of lines 28, 29, and 3		· · ·	. 🕨 📋		31 32		
Тах	33				,							33		
•	33 34						e total of lines 28, 29, and 31	, enter a		erpaid. Inded ►		34		
	34				line 33 you want: Credite		is return, including accompanying sched	tules and s					and helief i	t is true
Si	gn						axpayer) is based on all information of wh							
												May the IRS with the prep		
16	ere	Sign	ature of off	fice	r		Date Title					See instruction		
_		, cign			reparer's name		Preparer's signature		Date		~	l. 🗆	PTIN	
Pa				- h					Date			eck 🔄 if f-employed		
Pr	ера	rer	<b></b> '								_		L	
Us	e O	nly	Firm's na									irm's EIN ►		
For	Don	onwork	Firm's ad		ss► Act Notice, see separate	inc	tructions				<u> </u> P	hone no. Form	n <b>1120-C</b>	(2019)
FOL	гар		neuucuc	2117	not notice, see separate	mst			Cat. No. 47	004F		1 0/11	1120-0	• (2010)

Form 1	20-C (2018)			Page <b>2</b>
Sche	dule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	<b>(b)</b> %	(c) Special deductions ((a) × (b))
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
3	Dividends on certain debt-financed stock of domestic and foreign corporations			
4	Dividends on certain preferred stock of less-than-20%-owned public utilities			
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities			
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs			
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs			
8	Dividends from wholly owned foreign subsidiaries			
9	Subtotal. Add lines 1 through 8. See instructions for limitations			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958			
11	Dividends from affiliated group members			
12	Dividends from certain FSCs			
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)			
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)			
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
С	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions).			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid (see instructions)			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add lines 9 through 20. Enter here and			
	on page 1, line 4			
24	Total special deductions.         Add lines 9 through 13, 15, 16, 21, and 22, colur           1, line 26b         . </td <td>( )</td> <td></td> <td></td>	( )		
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Form 11	20-C (2018)					Page <b>3</b>
Sche	dule G Allocation of Patronage and Nonpatronage Income and D	educ	tions			
	Note: Before completing Schedule G, see Schedule K, Quest	ion 1	4.			
			(a) Patronage	e	(b) Nonpatron	age
1	Gross receipts or sales	1				
2	Cost of goods sold	2				
3	Gross profit. Subtract line 2 from line 1	3				
4	Other income	4				
5	Total income. Combine lines 3 and 4         .	5				
6a	Domestic production activities deduction (see instructions)	6a				
b	Other deductions	6b				
С	Total deductions. Add lines 6a and 6b	6c				
7	Taxable income before section 1382, NOL, and special deductions. Subtract line 6c from line 5	7				
8	Deductions and adjustments under section 1382 from Schedule H, line 5 (see	-				
0	instructions)	8				
9a	Net operating loss deduction (attach statement)	9a				+
b	Special deductions (see instructions)	9b				+
10	<b>Taxable income.</b> Subtract the total of lines 8, 9a, and 9b from line 7	10				+
11	Combined taxable income. Combine columns (a) and (b) of line 10. See	10				
	instructions	11				
12	Unused patronage loss (see instructions)	12				
13	Unused nonpatronage loss (see instructions)	13				
Sche	dule H Deductions and Adjustments Under Section 1382 (see inst		,			
1	Dividends paid on capital stock (section 521 cooperatives only)			1		
2	Nonpatronage income allocated to patrons (section 521 cooperatives only) .			2		
3	Patronage dividends:					
а	Money			3a		<u> </u>
b	Qualified written notices of allocation			3b		
С	Other property (except nonqualified written notices of allocation)			3c		
d	Money or other property (except written notices of allocation) in redemption of notices of allocation	nonq	ualified written	3d		
4	Domestic production activities deduction allocated to patrons (see instructions	۰. ۱		4	(	
5	<b>Total.</b> Combine lines 1 through 4. Enter here and on page 1, line 25b, and Sch	<i>,</i>		5	<b>\</b>	/
	edule J Tax Computation (see instructions)	0 0 0 0 0	.,			
1	Check if the cooperative is a member of a controlled group (attach Schedule O (Form 1120))	. See i	nstructions 🕨 🗌			
2	Income tax (see instructions)			2		
3	Base erosion minimum tax (attach Form 8991)			3		
4	Add lines 2 and 3			4		
5a	Foreign tax credit (attach Form 1118)					
b	Credit from Form 8834 (see instructions)					
С	General business credit (attach Form 3800)					
d	Credit for prior year minimum tax (attach Form 8827) 5d					
е	Bond credits from Form 8912 (attach Form 8912)					
6	Total credits. Add lines 5a through 5e			6		
7	Subtract line 6 from line 4			7		
8		er (att	ach statement)	8		
	□ Form 8902					
9	Total tax. Add lines 7 and 8. Enter here and on page 1, line 28			9	Fam. 1120 (	

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ne	dule K Other Information (see instruction	rí i i			
	Check accounting method:	Yes No			Yes
а	Cash			If checked, the cooperative may have to file Form	
b				8281, Information Return for Publicly Offered	
	□ Other (specify) ►			Original Issue Discount Instruments.	
2	See the instructions and enter the:		10	Enter the amount of tax-exempt income received or	
a	Business activity code no. ►			accrued during the tax year (for example, interest or	
b	Business activity			extraterritorial income) ► \$	
с С	Product or service		11a	Enter the number of foreign patrons at the end of the tax year $\blacktriangleright$	
d	Date of incorporation				
}	Check the accounting method used to compute distributable patronage:		D	Enter the total amount of patronage distributions described in (or deducted under) IRC 1382(b) paid	
а	Book				
b			12	If the cooperative has an NOL for the tax year and	
č	☐ Other (specify) ►		12	is electing to forego the carryback period, check	
				here. See instructions	
ŀ	At the end of the tax year, did the cooperative own, directly or indirectly, 50% or more of the			If the cooperative is filing a consolidated return, the	
	voting stock of a domestic corporation? (For			statement required by Regulations section 1.1502-21(b)	
	rules of attribution, see section 267(c).)			(3) must be attached or the election will not be valid.	
	If "Yes," attach a statement showing: (a) name		13	Enter the available NOL carryover from prior tax	
	and employer identification number (EIN), (b)			years. Do not reduce it by any deduction on page 1,	
	percentage owned, and (c) taxable income or (loss) before NOL and special deductions of			line 26a.	
	such corporation for the tax year ending with or			Patronage  \$	
	within your tax year.			Nonpatronage	
5	Is the cooperative a subsidiary in an affiliated		14	Are the cooperative's total receipts (page 1, line 1a	
	group or a parent-subsidiary controlled group?			plus lines 4 through 9) for the tax year and its total	
	If "Yes," enter name and EIN of the parent			assets at the end of the tax year less than \$250,000?	
	corporation ►			If "Yes," the cooperative is not required to complete	
				Schedule G, L, M-1, or M-2. Instead, enter the total	
5	At the end of the tax year, did any individual,			amount of cash distributions and the book value of	
	partnership, corporation, estate, or trust own,			property distributions (other than cash) made during	
	directly or indirectly, 50% or more of the		15	the tax year. <b>&gt;</b> \$	
	cooperative's voting stock? (For rules of attribution, see section 267(c).)		15	Enter the amount of outstanding nonqualified notices of allocation (attach statement) ►	
				· · · · · · · · · · · · · · · · · · ·	
	If "Yes," attach a statement showing name and identifying number. Do not include any		16	Does the cooperative have gross receipts of at least	
	information already entered in <b>5</b> above. Enter			\$500 million in any of the 3 preceding tax years? (See section 59A(e)(2) and (3))	
	percentage owned ►			If "Yes," complete and attach Form 8991.	
,	Enter the cooperative's total assets. See		17		
	instructions ► \$		17	Did the cooperative have an election under section 163(j) for any real property trade or business or any	
				farming business in effect during the tax year? (see	
3	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25%			instructions)	
	of (a) the total voting power of all classes of		18	Does the cooperative satisfy one of the following	
	stock of the cooperative entitled to vote, or (b)		10	conditions and the corporation does not own a	
	the total value of all classes of stock of the			pass-through entity with current year, or prior year	
	cooperative?			carryover, excess business interest expense? (see	
	If "Yes," enter: (a) Percentage owned ►			instructions)	
	and <b>(b)</b> Owner's country		а	The cooperative's aggregate average annual gross	
				receipts (determined under section 448(c)) for the 3	
с	The cooperative may have to file Form 5472,			tax years preceding the current tax year do not	
	Information Return of a 25% Foreign-Owned			exceed \$25 million, and the cooperative is not a tax	
	U.S. Corporation or a Foreign Corporation			shelter; or	
	Engaged in a U.S. Trade or Business. Enter		b	The cooperative only has business interest expense	
	number of Forms 5472 attached			from (1) an electing real property trade or business,	
)	Check this box if the cooperative issued			(2) an electing farming business, or (3) certain utility businesses under section $163(i)(7)$	
	publicly offered debt instruments with original			businesses under section 163(j)(7).	

Sche	dule L	Balance Sheets per Book	s	Be	ginnina	of tax year	End of	tax year
		Assets	-	(a)	3	(b)	(c)	(d)
1	Cash	A35615		(4)		(3)	(0)	(4)
2а		tes and accounts receivable .						
b		wance for bad debts	_		)		( )	
3	Inventorie				)			
4		rrent assets (attach statement)	-					
5		nts (see instructions)	-					
6		shareholders						
7		e and real estate loans						
, 8a		and other depreciable assets	-					
b	-	umulated depreciation	-		)		( )	
9a		le assets			)			
		umulated depletion					(	
b		•			)		)	
10		t of amortization)						
11a	-	e assets (amortizable only)	-		· · · ·			
b		umulated amortization	<u> </u>		)		()	
12		sets (attach statement)						
13	l otal ass	sets						
		Liabilities and Capital						
14		s payable	-					
15		es, notes, bonds payable in less						
16		rrent liabilities (attach statement)						
17		m shareholders	-					
18		es, notes, bonds payable in 1 ye						
19		pilities (attach statement) .						
20	Capital st							
		<b>b</b> Common stock .						
21		al paid-in capital						
22		e dividends allocated in noncas						
23		retains allocated in noncash form	-					
24		earnings-Appropriated (attach						
25		earnings-Unappropriated .	-					
26	-	ents to shareholders' equity (attac	· · •					
27		t of treasury stock				(	)	(
28	Total liab	pilities and capital						
Sche	edule M-		ne (Loss) per	Books W	ith In	come per Ret	urn	
		Note: The cooperative m	ay be required	d to file So	chedu	le M-3. See in	structions.	
1	Net incor	me (loss) per books		7	Incon	ne recorded or	books this year	
2	Federal ir	ncome tax per books			not ir	cluded in this ta	ax return (itemize):	
3	Excess of	capital losses over capital gains			Tax-e	exempt interest	\$	
4	Income s	subject to tax not recorded on						
	books this	s year (itemize):						
				8			return not charged	
5	Expenses	s recorded on books this year					nis year (itemize):	
•		cted in this return (itemize):		а			. \$	
а		tion \$		b	Chari	table contributio	ons \$	
b	Charitable	e contributions \$						
c	Travel and	d entertainment \$						
Ŭ	in avoir and			9	∆dd I			
6	Add lines	1 through 5		10			a)—line 6 less line 9	
		2 Analysis of Unappropri	ated Retained	-				I
					-			1
1 2		at beginning of year			DISIT		ash	
2		ne (loss) per books					tock	
3	Other Inc	reases (itemize):					roperty	
				6		uecreases (iten	nize):	
4	Add line -	1.0. and 0		7				
4	Aud lines	1, 2, and 3		8	Dalah	ce at end of year	(line 4 less line 7)	

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