Employer identification number

Deductions (See instructions for limitations on deductions.)

26	Other deductions (attach schedule)				26
27a	Total deductions. Add lines 12 through 26				27a
b	Subtract line 27a from line 11				27b
c	Deductions and adjustments under section 1382 (Schedule H, line 4) (see instructions)				27c
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27c from line 27b				28
29	Less: a Net operating loss deduction (see instructions)	29a			
	b Special deductions (Schedule C, line 18, column (c))	29b			29c
30	Taxable income. Subtract line 29c from line 28. (See instructions)				30

Tax and Payments

31	Total tax (Schedule J, line 9)					31
32a	1991 overpayment credited to 1992	32a				
b	1992 estimated tax payments	32b				
c	Less 1992 refund applied for on Form 4466	32c	( )	d Bal ©	32d	
e	Tax deposited with Form 7004				32e	
f	Credit from refiguring tax for years in which nonqualified per-unit retain certificates or nonqualified written notices of allocation (redeemed this year) were issued (see instructions)				32f	
g	Credit for Federal tax paid on fuels (attach Form 4136)				32g	32h
33	Estimated tax penalty (see page 7 of instructions). Check if Form 2220 is attached © ☐					33
34	Tax due. If the total of lines 31 and 33 is more than line 32h, enter amount owed					34
35	Overpayment. If line 32h is more than the total of lines 31 and 33, enter amount overpaid					35
36	Enter amount of line 35 you want: **Credited to 1993 estimated tax** ©			Refunded ©		36

Schedule A Cost of Goods Sold (See instructions.)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Per-unit retain allocations paid in:			
a	Qualified per-unit retain certificates	4a		
b	Money or other property (except nonqualified per-unit certificates)	4b		
5	Nonqualified per-unit retain certificates redeemed this year	5		
6a	Additional section 263A costs (attach schedule)	6a		
b	Other costs (attach schedule)	6b		
7	Total. 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 and on line 2, page 1	9		

10a Check all methods used for valuing closing inventory:

(i) ☐ Cost *(ii)* ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

(iv) ☐ Other (Specify method used and attach explanation) ©

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) © ☐

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 10c

d Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the cooperative? ☐ Yes ☐ No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Income From Patronage Dividends and Per-Unit Retain Allocations (See instructions.)

Name of declaring association	Amount	Name of declaring association	Amount
1			

2 Total of both ªAmount º columns. Enter here and on line 4a, page 1 2

Schedule C Dividends and Special Deductions (See instructions.)

		(a) Dividends received	(b) %	(c) Deduction ((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 246A)		(See instructions)	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		41.176	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		47.059	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries (section 245(b))		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from certain FSCs subject to the 100% deduction (section 245(c)(1))		100	
11	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100	
12	Dividends from foreign corporations not included on lines 3, 6, 7, 8, or 10			
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 deductions. Add lines 9, 10, and 11. Enter here and on line 29b, page 1 ©			

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a, plus lines 4a through 10, of page 1) 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 (d) Common	(e) Preferred	(f) Amount of compensation
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	

2 Total compensation of officers	2	
3 Compensation of officers claimed in Schedule A and elsewhere on return	3	
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1	4	

Schedule H Deductions and Adjustments Under Section 1382 (See instructions.)

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:			
a Money	3a		
b Qualified written notices of allocation	3b		
c Other property (except nonqualified written notices of allocation)	3c		
d Money or other property (except written notices of allocation) in redemption of nonqualified written notices of allocation	3d		
e Other (attach schedule)	3e		
4 Total. Add lines 1 through 3e. Enter here and on line 27c, page 1	4		

Schedule J Tax Computation (See instructions.)

1 Check if the cooperative is a member of a controlled group (see sections 1561 and 1563) © ☐				
2 If the box on line 1 is checked:				
a Enter the cooperative's portion of the $50,000 amount and $25,000 amount (in that order) in each taxable income bracket: *(i)* $ *(ii)* $				
b Enter the cooperative's share of the additional 5% tax (not to exceed $11,750) © $				
3 Income tax			3	
4a Foreign tax credit (attach Form 1118)	4a			
b Other credits (see instructions)	4b			
c General business credit. Enter here and check which forms are attached: ☐ Form 3800 ☐ Form 3468 ☐ Form 5884 ☐ Form 6478 ☐ Form 6765 ☐ Form 8586 ☐ Form 8830 ☐ Form 8826	4c			
d Credit for prior year minimum tax (attach Form 8827)	4d			
5 Total. Add lines 4a through 4d			5	
6 Subtract line 5 from line 3			6	
7 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			7	
8a Alternative minimum tax (attach Form 4626). (See instructions)			8a	
b Environmental tax (attach Form 4626)			8b	
9 Total tax. Add lines 6 through 8b. Enter here and on line 31, page 1			9	

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)				
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	Mortgages, notes, bonds payable in 1 year or more				
18	Other liabilities (attach schedule)				
19	Capital stock: Enter number at end of year— Shares / Shareholders				
a	Preferred stock				
b	Common stock				
20	Paid-in or capital surplus				
21	Patronage dividends allocated in noncash form (other than capital stock and interest-bearing obligations)				
22	Per-unit retains allocated in noncash form				
23	Retained earnings (Schedule M-2)				
24	Less cost of treasury stock		( )		( )
25	Total liabilities and capital				

Schedule M-1 Reconciliation of Income per Books With Income per Return.

Note: *The cooperative is not required to complete Schedules M-1 and M-2 below if the total assets on line 13, column (d), of Schedule L are less than $25,000.*

1	Net income (loss) per books		7	Income recorded on books this year not included in this tax return (itemize):	
2	Federal income tax		a	Tax-exempt interest $	
3	Excess of capital losses over capital gains		b	Patronage refunds $	
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions in this tax return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted in this return (itemize):		a	Depreciation $	
a	Depreciation $		b	Contributions carryover $	
b	Contributions carryover $		9	Add lines 7 and 8	
c	Travel and Entertainment $		10	Income (loss). Line 6 less line 9 (line 28, page 1)	
6	Add lines 1 through 5				

Schedule M-2 Analysis of Retained Earnings per Books (Line 23, Schedule L).

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books		b	Stock of the cooperative	
3	Other increases (itemize):		c	Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year. Line 4 less line 7	

Schedule N Other Information. (Items 1 through 10b, apply to section 521 cooperatives only; the remaining items are applicable to all filers.) (See instructions.)

		Yes	No
1	Has the cooperative engaged in any activities not previously reported to the IRS? (If ''Yes,'' attach a detailed description of these activities.)		
2	Have any changes not previously reported to the IRS been made in the cooperatives organizing or governing documents? (If "Yes," attach a copy of the changes.)		
3	Number of shares of capital stock (other than nonvoting preferred) owned by—		
a	Producers ..... b Current and Active producers		
c	Nonproducers ..... d Inactive producers		
4	May persons other than producers acquire voting stock or otherwise become members?		
5	Were nonmembers charged the same as members for marketing and purchasing?		
6	Were patronage dividends paid to all patrons, both member and nonmember, on the same basis?		
7	Value of agricultural products marketed or handled for:		
a	Members—(1) Actually produced by such members $		
	(2) Not actually produced by such members but marketed by them through this cooperative $		
b	Nonmembers—(1) Actually produced by such nonmembers $		
	(2) Not actually produced by such nonmembers but marketed by them through this cooperative $		
c	Nonproducers—(purchased from nonproducers for marketing by this cooperative) $		
8	Value of supplies and equipment purchased for or sold to:		
a	Members who were producers . $		
b	Nonmembers who were producers $		
c	Nonproducers . . . . . $		
9	Does the cooperative allocate income from business done for the U. S. or its agencies to all patrons? (If "Yes," attach a statement explaining how patronage dividends are allocated (as between producer patrons and purchaser patrons).)		
10	Federated cooperatives only:		
a	Are all of this cooperative's member cooperatives exempt under section 521 of the Code?		
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. (Note: *The methods 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.*)		
	☐ Method 1—Did the cooperative use the operations of members for those months that correspond to the months that make up its tax year?		
	☐ Method 2—Did the cooperative use the tax years of members that end within its tax year?		
	☐ Method other than 1 or 2 above— Explain ©		
11	Amount of business done for the U.S. Government or its agencies. . . . . $		
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?		
	If "Yes," attach an explanation of the obligation and indicate whether it is in the cooperative's organizing document(s) or bylaws.		
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		
	If "Yes," write the name of the foreign country ©		
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		
15	Tax-exempt interest received or accrued during the tax year . . . . . © $		
16	Method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ©		
17	Did any individual, partnership, corporation, estate, or 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		
a	Is the cooperative a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
b	Enter the name and identifying number of the parent corporation or other entity with 50% or more ownership ©		
c	Enter percentage owned ©		
18	If the cooperative has an NOL for the tax year and is electing under Sec. 172(b)(3) to forgo the carryback period, check here . . . . . © ☐		

The books are in the care of © ..... Telephone No. © ( ) .....

Located at © .....

Please Sign Here

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.

© Signature of officer | Date | © Title

Paid Preparer's Use Only

Preparer's signature ©	Date	Check if self-employed ☐	Preparer's social security number
Firm's name (or yours if self-employed) and address ©		E.I. No. ©	
		ZIP code ©	