

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

1999

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1999 calendar year, OR tax year period beginning **OCTOBER 1**, 1999, and ending **SEPTEMBER 30**, 2000

B Check if:

- Change of address
- Initial return
- Final return
- Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization, number and street, city, town, state, and ZIP code
MIDWEST RENEWABLE ENERGY ASSOCIATION
7558 DEER ROAD
CUSTER WI 54423

D Employer identification number
39-1666119

E Telephone number
715-592-6595

F Check if exemption application is pending

G Type of organization → Exempt under section 501(c)(**3**) ◀ (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No **I** If either box in H is checked "Yes," enter four-digit group exemption no. (GEN) ▶

(b) If "Yes," enter number of affiliates for which return is filed: ▶

J Accounting method: Cash Accrual

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No Other (specify) ▶

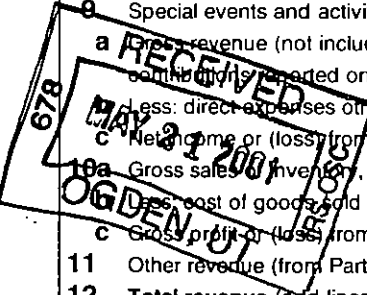
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions.)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	104,931		
b Indirect public support	1b			
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>104,931</u> noncash \$ _____)	1d		104,931	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		17,327	
3 Membership dues and assessments	3		60,578	
4 Interest on savings and temporary cash investments	4		1,638	
5 Dividends and interest from securities	5			
6a Gross rents	6a			
b Less: rental expenses	6b			
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe ▶)	7			
8a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
b Less: cost/other basis & sales expenses	8a	8b		
c Gain or (loss) (attach schedule)	8c			
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			
9 Special events and activities (attach schedule)				
a Other revenue (not including \$ <u>45,349</u> of contributions reported on line 1a)	9a	98,413		
b Less: direct expenses other than fundraising expenses	9b	93,083		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		5,330	
10a Gross sales of inventory, less returns and allowances	10a	15,755		
b Less: cost of goods sold	10b	8,356		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		7,399	
11 Other revenue (from Part VII, line 103)	11		7,743	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		204,946	
13 Program services (from line 44, column (B))	13		140,854	
14 Management and general (from line 44, column (C))	14		18,480	
15 Fundraising (from line 44, column (D))	15		6,692	
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 16 and 44, column (A))	17		166,026	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		38,920	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		197,046	
20 Other changes in net assets or fund balances (attach explanation)	20		19,876	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		255,842	

SCANNED JUL 12 2001



Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u> </u> non-cash \$ <u> </u>)	22			
23	Specific assistance to individuals (attach sch.)	23			
24	Benefits paid to or for members (attach sch.)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	80,474	1,609	1,609
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	6,069	121	121
30	Professional fundraising fees	30			
31	Accounting fees	31	2,956	2,956	
32	Legal fees	32			
33	Supplies	33	11,235	1,297	1,214
34	Telephone	34	1,275	182	
35	Postage and shipping	35	12,216	3,255	2,871
36	Occupancy	36	3,182	944	
37	Equipment rental and maintenance	37	1,255	1,051	
38	Printing and publications	38	10,696	877	877
39	Travel	39	226	172	
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42	11,331	2,141	
43	Other expenses (itemize): a SCHEDULE	43a	25,111	3,875	
	b	43b			
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	166,026	18,480	6,692

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) amt. allocated to Prog. services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) amt. allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions.)

What is the organization's primary exempt purpose? **PROVIDE EDUCATION & INFORMATION ON RENEWABLE ENERGY**
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
 (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	WORKSHOPS AND EDUCATIONAL CLASSES: PROVIDE INFORMATION ON RENEWABLE ENERGY (Grants and allocations \$ _____)	127,742
b	NEWSLETTER: PROVIDE INFORMATION TO SUBSCRIBERS (Grants and allocations \$ _____)	13,112
c	 (Grants and allocations \$ _____)	
d	 (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	140,854

Part IV Balance Sheets (See Specific Instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash — non-interest-bearing	28,788	45	45,825
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a 1,767		
	b Less: allowance for doubtful accounts	47b	47c	1,767
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	8,456
	53 Prepaid expenses and deferred charges		53	
	54 Investments — securities (attach schedule)		54	
	55a Investments — land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment, basis	57a 253,235			
b Less: accumulated depreciation (attach schedule)	57b 50,467	175,603	57c 202,768	
58 Other assets (describe _____)			58	
59 Total assets (add lines 45 through 58) (must equal line 74)	204,391	59	258,816	
Liabilities	60 Accounts payable and accrued expenses	7,345	60	2,974
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe _____)		65	
66 Total liabilities (add lines 60 through 65)	7,345	66	2,974	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	176,595	67	255,842
	68 Temporarily restricted	20,451	68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	197,046	73	255,842	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	204,391	74	258,816	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part VI Other Information (See Specific Instructions.)		Yes	No
76	Did organization engage in any activity not previously reported to IRS? If "Yes," attach detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	-0-
b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 -0- ; section 4912 -0- ; section 4955 -0-		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		-0-
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		-0-
90a	List the states with which a copy of this return is filed	WISCONSIN	
b	Number of employees employed in the pay period that includes March 12, 1999 (See inst.)	90b	3
91	The books are in care of	KATY MATTHAI Telephone no. 715-592-6595	
	Located at	CUSTER, WISCONSIN ZIP + 4 54423-9734	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	

Part VII Analysis of Income-Producing Activities (See Specific Instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
Enter gross amounts unless otherwise indicated.					
93 Program service revenue:					
a WORKSHOPS					17,213
b SUBSCRIPTIONS/NEWSLETTER					114
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from govt. agencies					
94 Membership dues and assessments					60,578
95 Interest on savings and temporary cash investments			14	1,638	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					5,330
102 Gross profit/(loss) from sales of inventory					7,399
103 Other revenue: a ADVERTISING		3,571	01	3,955	
b REIMBURSEMENTS			03	217	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		3,571		5,810	90,634
105 Total (add line 104, columns (B), (D), and (E))					100,015

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	PROVIDE EDUCATIONAL EXPERIENCES ON RENEWABLE ENERGY RESOURCES
93b	PROVIDE UPDATED INFORMATION ON RENEWABLE RESOURCE ISSUES
94	PROVIDE SUPPORT FOR YEAR ROUND WORKSHOPS AND ENERGY FAIR
101	EDUCATE PUBLIC THROUGH DEMONSTRATION AND EXHIBITIONS
102	PROVIDE INFORMATIONAL AND EDUCATIONAL MATERIALS TO PUBLIC

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership int.	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Return, including accompanying schedules and statements, and to the best of my knowledge and belief (other than officer) is based on all information of which preparer has any knowledge. Important:

15-15-01 Date **Marguerite Ramlow** financial officer

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

1999

Supplementary Information — (See separate instructions.)

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization
MIDWEST RENEWABLE ENERGY ASSOCIATION

Employer identification number
39-1666119

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl. benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	NONE			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	NONE	

Part III Statements About Activities		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a	Sale, exchange, or leasing of property?	2a	X
b	Lending of money or other extension of credit?	2b	X
c	Furnishing of goods, services, or facilities?	2c	X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e	Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4a	Do you have a section 403(b) annuity plan for your employees?	4a	X
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

Part IV Reason for Non-Private Foundation Status (See instructions.)

- The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)
- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
 - 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
 - 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 - 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 - 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
 - 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
 - 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
 - 12** An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions — subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
 - 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	116,199	83,003	32,550	34,605	266,357
16 Membership fees received	49,812	41,284	27,607	23,488	142,191
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	96,368	48,145	58,995	51,882	255,390
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,517	927	682	300	3,426
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	263,896	173,359	119,834	110,275	667,364
24 Line 23 minus line 17	167,528	125,214	60,839	58,393	411,974
25 Enter 1% of line 23	2,639	1,734	1,198	1,103	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 8,239
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts					26b 28,166
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 411,974
d Add: Amounts from column (e) for lines:	18 3,426	19 0			26d 31,592
	22 0	26b 28,166			
e Public support (line 26c minus line 26d total)					26e 380,382
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 92.33 %
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:					
(1998) _____ (1997) _____ (1996) _____ (1995) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines:	15 _____	16 _____			27c _____
	17 _____	20 _____			
d Add: Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

Part V Private School Questionnaire (See instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
N/A			
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) _____ _____ _____		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) _____ _____		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) _____ _____		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check here a if the organization belongs to an affiliated group.
Check here b if you checked "a" above and "limited control" provisions apply.

Table with columns: (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows include: 36 Total lobbying expenditures to influence public opinion, 37 Total lobbying expenditures to influence a legislative body, 38 Total lobbying expenditures, 39 Other exempt purpose expenditures, 40 Total exempt purpose expenditures, 41 Lobbying nontaxable amount, 42 Grassroots nontaxable amount, 43 Subtract line 42 from line 36, 44 Subtract line 41 from line 38.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Table with columns: (a) 1999, (b) 1998, (c) 1997, (d) 1996, (e) Total. Rows include: 45 Lobbying nontaxable amount, 46 Lobbying ceiling amount (150% of line 45(e)), 47 Total lobbying expenditures, 48 Grassroots nontaxable amount, 49 Grassroots ceiling amount (150% of line 48(e)), 50 Grassroots lobbying expenditures.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

N/A

Table with columns: Yes, No, Amount. Rows include: a Volunteers, b Paid staff or management, c Media advertisements, d Mailings to members, legislators, or the public, e Publications, or published or broadcast statements, f Grants to other organizations for lobbying purposes, g Direct contact with legislators, their staffs, government officials, or a legislative body, h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means, i Total lobbying expenditures (add lines c through h).

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Midwest Renewable Energy Association
 Form 990 - September 30, 2000
 #39-1666119

Part I - Line 20 - Other Changes in Net Assets

Form 3115, automatic change to accrual accounting method
 Section 481(a) adjustment \$ 20,850

Part II - Line 43 - Other Expenses

	<u>Total</u>	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>
Advertising	\$ 137	-	137	-
Bank fees	1,737	-	1,737	-
Discounts/refunds	100	100	-	-
Insurance	7,145	5,520	1,625	-
Licenses/permits	35	25	10	-
Professional/entertainers	13,176	13,032	144	-
Utilities	261	198	63	-
Membership benefits	1,861	1,861	-	-
Program expenses	<u>659</u>	<u>500</u>	<u>159</u>	<u>-</u>
	<u>\$ 25,111</u>	<u>21,236</u>	<u>3,875</u>	<u>-</u>

Form 990 - Schedule A - Part IV-A - Line 26b:

Line 26a \$ 36,405
(8,239)

Excess amount \$ 28,166

1999-2000 Board of Directors for Midwest Renewable Energy Association

Officers

Mick Sagrillo, President
E3971 Bluebird Rd
Forestville, WI 54213

David Blecker, Vice
President
7295 E Cate Rd
Belleville, WI 53508

Marguerite Ramlow,
Treasurer
9784 County K
Amherst, WI 54406

Jennie Lane, Secretary
1924 Briggs St
Stevens Point, WI 54481

General Board

Mark Dawson
9623 Damrau Rd
Amherst, WI 54406

Christine Hulet
PO Box 4
Blanchardville, WI 53516

Mark Klein
9875 5th Ave
Almond, WI 54909

Russ Klug
218 W 11th Ave
Osh Kosh, WI 54901

Chris LaForge
RR 1 Box 71
Port Wing, WI 54865

Roak Parker
9649 Damrau Rd
Amherst, WI 54406

Bob Ramlow
9784 County K
Amherst, WI 54406

Matt Sterling
9623 Damrau Rd
Amherst, WI 54406

Ron Wroblewski
2229 Eton Ridge
Madison, WI 53705

Staff

Katy Matthai
Associate Director
1749 County Road T
Amherst Junction, WI 54407

Kelly Olson
Office Assistant
1733 Boyington Ave
Stevens Point, WI 54481

Tehri Parker
Executive Director
9649 Damrau Rd
Amherst, WI 54406

Johna Roth
Media Coordinator
922 Melvin Ct. #1
Madison, WI 53704

Clay Sterling
Site Coordinator
9645 Damrau Rd
Amherst, WI 54406

Form 3115

(Rev. May 1999)

Department of the Treasury Internal Revenue Service

Application for Change in Accounting Method

OMB No. 1545-0152

See page 1 of the instructions for the Automatic Change Procedures.

Name of applicant (If a joint return is filed, also give spouse's name.) MIDWEST RENEWABLE ENERGY ASSOCIATION
Identification number (See page 3 of the instructions.) 39-1666119
Number, street, and room or suite no. (If a P.O. box, see page 3 of the instructions.) 7558 DEER ROAD
Tax year of change begins (mo., day, yr.) and ends (mo., day, yr.) 10/01/99 - 09/30/00
City or town, state, and ZIP code CUSTER, WI 54423
District director's office having jurisdiction OGDEN, UTAH
Name of person to contact (If not the applicant, a power of attorney must be submitted.) KATY MATTHAI
Contact person's telephone number/Fax number (715) 592-6595 / (715) 592-6596
Check the appropriate box to indicate who is filing this form.
Check the appropriate box to indicate the type of accounting method change being requested. (See page 3 of the instructions.)

Part I Eligibility To Request Change (All applicants complete Parts I through IV.) (See page 2 of the instructions.)

Table with 2 columns: Question, Yes/No. Contains 14 questions regarding eligibility for automatic change, including questions about revenue procedure citations, examination by IRS, and appeals office status.

Signature—All Applicants (See page 3 of the instructions.)

Under penalties of perjury, I declare that I have examined this application, including accompanying documents, and, to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and such facts are true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

Signature lines for Applicant (Margaret Romen), Parent corporation (Margherite Ramlow), and Preparer (Rocking Brook CPA).

Part I Eligibility To Request Change (continued)

	Yes	No
5a Is the applicant before a Federal court with respect to any Federal income tax issue? If "Yes," complete line 5b.		X
b Is the method of accounting the applicant is requesting to change an issue under consideration by the Federal court? See sections 3.08(3) and 6.03 of Rev. Proc. 97-27 If "Yes," the applicant is not eligible to request the change in accounting method. If "No," complete lines 5c and 5d.	N/A	
c Has a copy of this Form 3115 been provided to the counsel for the government? See section 6.03 of Rev. Proc. 97-27.	N/A	
d Enter the name and telephone number of the counsel for the government. ▶ <u>N/A</u> See section 6.03 of Rev. Proc. 97-27.		
6a Is the applicant a member of an affiliated group filing a consolidated return for the year of change?		X
b If "Yes," attach a statement listing the parent corporation's (1) name, (2) identification number, (3) address, and (4) tax year.		
c Has the applicant ever been a member of a consolidated group other than the current group? If "Yes," complete line 6b for each group of which the applicant was formerly a member.		X
d If the applicant is (or was formerly) a member of a consolidated group, is any consolidated group under examination, before an appeals office, or before a Federal court for a tax year(s) that the applicant was a member of the group? See sections 3.07(1) and 4.02(5) of Rev. Proc. 97-27 If "Yes," complete lines 3b through 3e, 4b through 4d, or 5b through 5d (whichever are applicable).	N/A	
7 If the applicant is an entity (including a limited liability company) treated as a partnership or an S corporation for Federal income tax purposes, is the method of accounting the applicant is requesting to change an issue under consideration in an examination of a partner, member, or shareholder's Federal income tax return or an issue under consideration by an appeals office or by a Federal court with respect to a partner, member, or shareholder's Federal income tax return? See sections 3.08 and 4.02(6) of Rev. Proc. 97-27 If "Yes," the applicant is not eligible to request the change in accounting method.	N/A	

Part II Description of Change

8 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also complete Schedule A on page 4 of the form. Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)	X	
9 If the applicant is not changing its overall method of accounting, attach a description of each of the following: a The item being changed. b The applicant's present method for the item being changed. c The applicant's proposed method for the item being changed. d The applicant's present overall method of accounting (cash, accrual, or hybrid).		
10 Attach an explanation of the legal basis supporting the proposed method for the item being changed. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant is encouraged to include a discussion of any authorities that may be contrary to the proposed method.		
11 Attach a description of the applicant's trade or business, including the goods and services it provides and any other types of activities it engages in that generate gross income.		
12 Attach a copy of all documents directly related to the proposed change. (See page 3 of the instructions.)		
13 Attach a statement of the applicant's reasons for the proposed change.		
14a Attach an explanation of whether the proposed method of accounting will be used for the taxpayer's books and records and financial statements. (Insurance companies, see page 3 of the instructions.) b Attach an explanation of whether the proposed method of accounting conforms to generally accepted accounting principles (GAAP) and to the best accounting practice in the applicant's trade or business.		
15a Does the applicant have more than one trade or business as defined in Regulations section 1.446-1(d)?		X
b If "Yes," is each trade or business accounted for separately? If "Yes," for each trade or business, attach a description of the type of business, the overall method of accounting, whether the business has changed any accounting method in the past 4 years, and whether the business is changing any accounting method as part of this application or as a separate application.	N/A	
16 If the applicant is a member of an affiliated group filing a consolidated return for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.	N/A	
17 If the applicant is changing to the cash method, or to the inventory price index computation (IPIC) method under Regulations section 1.472-8(e)(3), or is changing its method of accounting under sections 263A, 448, or 460, enter the gross receipts for the 4 tax years preceding the year of change. (See page 3 of the instructions.)		
1st preceding year ended: mo. yr. 2nd preceding year ended: mo. yr. 3rd preceding year ended: mo. yr. 4th preceding year ended: mo. yr.		
\$	\$	\$

Part II Description of Change (continued)

18 Attach a statement addressing whether the applicant has entered (or is considering entering) into a transaction to which section 381(c)(4) or (c)(5) applies (e.g., a reorganization or merger) during the tax year of change determined without regard to any (potential) closing of the year under section 381(b)(1). Also include in the statement an explanation of any changes in method of accounting that resulted (or will result) from the transaction(s).

Part III Section 481(a) Adjustment

- 19** Enter the net section 481(a) adjustment for the year of change. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ +19,876
- 20** Has the section 481(a) adjustment been reduced by a pre-1954 amount?
- 21a** If the section 481(a) adjustment is less than \$25,000 (positive or negative), does the applicant elect to take the entire amount of the adjustment into account in the year of change?
- b** If "No," (or if the applicant declines to elect to take the entire amount of the adjustment into account in the year of change), enter the applicable period over which the applicant proposes to take the adjustment into account. ▶ _____
- 22** Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a controlled group, or other related parties?
If "Yes," attach an explanation.

Yes	No
	X
X	
	X

Part IV Additional Information

- 23** Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method or accounting period in the past 4 years? If "Yes," attach a description of each change and the year of change. If the application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made, include an explanation.
- 24** Does the applicant, its predecessor, or a related party currently have pending any request for a private letter ruling, a request for change in accounting method or accounting period, or a request for technical advice?
If "Yes," for each request, indicate the name(s) of the taxpayer, the type of request (private letter ruling, request for change in accounting method or accounting period, or request for technical advice), and the specific issue in the request.
- 25** Has the applicant attached Form 2848, Power of Attorney and Declaration of Representative? (See the instructions for line 25 and "Person To Contact" on page 3 of the instructions.)
- 26** Does the applicant request a conference of right at the IRS National Office if the IRS proposes an adverse response?
- 27** Enter the amount of user fee attached to this application. ▶ \$ NONE (See page 2 of the instructions.)
- 28** If the applicant qualifies for a reduced user fee for identical accounting method changes, has the information required by section 15.07 of Rev. Proc. 99-1, 1999-1 I.R.B. 6, been attached?

Yes	No
	X
	X
X	
X	
	N/A

Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)

Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part I Change in Overall Method (See page 3 of the instructions.)

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received	\$ 22,878
b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method. (See page 3 of the instructions.)	NONE
c Expenses accrued but not paid.	(3,761)
d Prepaid expense previously deducted.	759
e Supplies on hand previously deducted	NONE
f Inventory on hand previously deducted. Complete Schedule C, Part II	NONE
g Other amounts (specify) ►	NONE
h Net section 481(a) adjustment (Add lines 1a-1g.) (See page 3 of the instructions.)	\$ 19,876

2 Is the applicant also requesting the recurring item exception (section 461(h))? (See page 4 of the instructions.) Yes No

Part II Change to the Cash Method (See page 4 of the instructions.)

Applicants requesting a change to the cash method must attach the following information.

- 1 A description of the applicant's investment in capital items and leased equipment used in the trade or business, and the relationship between these items and the services performed by the business.
- 2 A description of inventory items (items that produce income when sold) and materials and supplies used in carrying out the business.
- 3 The number of employees, shareholders, partners, associates, etc., and a description of their duties in carrying out the applicant's business.
- 4 A schedule showing the age of receivables for each of the 4 tax years preceding the year of change.
- 5 A schedule showing the applicant's taxable income (loss) for each of the 4 tax years preceding the year of change.
- 6 A profit and loss statement showing the taxable income (loss) based on the cash method for each of the 4 tax years preceding the year of change.

MIDWEST RENEWABLE ENERGY ASSOCIATION
AUTOMATIC CHANGE TO ACCRUAL METHOD
UNDER REV. PROC. 99-49, APPENDIX, SECTION 5.01
TAX YEAR ENDING SEPTEMBER 30, 2000

FORM 3115 ATTACHMENT

Part II, Question 18 -

Midwest Renewable Energy Association has not entered into (and is not considering entering into) a transaction to which Section 381 (c)(4) or (c)(5) applies during the tax year of change.

Schedule A, Part I -

Attached Form 990, pages 1 and 3 for tax year ending September 30, 1999. This return was prepared on the cash basis of accounting. The accounts payable as shown on the balance sheet was for a capital expenditure and does not affect the net excess of revenues over expenditures amount.

For the tax year ending September 30, 1999, the organization began using the accrual method of accounting for its books. The amounts shown in Part I, Lines 1a through 1g, reflect the additional revenues and expenses recognized on the accrual method of accounting.

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

1998

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1998 calendar year, OR tax year period beginning OCTOBER 1, 1998, and ending SEPTEMBER 30, 19 99

B Check if:

- Change of address
Initial return
Final return
Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization, number and street, city, town, state, and ZIP code
MIDWEST RENEWABLE ENERGY ASSOCIATION
P.O. BOX 249
AMHERST WI 54406-0249

D Employer identification number 39-1666119

E Telephone number

F Check if exemption application is pending

G Type of organization - [X] Exempt under section 501(c)(3) (insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No
I If either box in H is checked "Yes," enter four-digit group exemption no. (GEN) []

(b) If "Yes," enter number of affiliates for which return is filed: []

J Accounting method: [X] Cash [] Accrual
Other (specify) []

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 13.)

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes Revenue (lines 1-12) and Expenses (lines 13-17) sections.

Revenue

Expenses

Net Assets

COPY

Part IV Balance Sheets (See Specific Instructions on page 20.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash — non-interest-bearing	30,575	45	28,788
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments — securities (attach schedule)		54	
	55a Investments — land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation (attach schedule)	55b	55c	
56 Investments — other (attach schedule)		56		
57a Land, buildings, and equipment: basis	57a	191,135		
b Less: accumulated depreciation (attach schedule)	57b	15,532	57c	175,603
58 Other assets (describe		51,718	58	
59 Total assets (add lines 45 through 58) (must equal line 74)		82,293	59	204,391
Liabilities	60 Accounts payable and accrued expenses	7,000	60	7,345
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe		65	
66 Total liabilities (add lines 60 through 65)		7,000	66	7,345
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here... <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	75,293	67	176,595
	68 Temporarily restricted		68	20,451
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here... <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	75,293	73	197,046	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	82,293	74	204,391	

COPY

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**

Please type or print. File the original and one copy by the due date for filing your return. See instructions on back.	Name MIDWEST RENEWABLE ENERGY ASSOCIATION	Employer identification number 391666119
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) 7558 DEER ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CUSTER WI 54423	

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

- 1 I request an extension of time until MAY 15, 2001, to file (check only one):
- | | | | |
|--|---|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) (see instructions) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box.

2a For calendar year _____, or other tax year beginning 10-01, 1999, and ending 09-30, 2000.

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension NEED ADDITIONAL TIME TO COMPLETE ALLOCATION OF FUNCTIONAL EXPENSES.

- 5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____
- b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____
- c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ► Robney Brack Title ► CPA Date ► 2-14-01

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by the IRS

- We HAVE approved your application. Please attach this form to your return.
- We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot do so IN THE FUTURE EXTENSIONS after the due date of the return for which an extension was requested. FOR FORMS 990PF, 990, 990EZ, 990T, 990BL, 4720, 5227, 1041A, 6069, AND 8870 MUST FILE USING FORM 8868.
- Other: _____

EXTENSION APPROVED
FEB 17 2001
DIRECTOR
AGDEN

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name CHEREK CHESBROUGH PUCCHI QUICK & WITTMAN, SC
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) P O BOX 658
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. STEVENS POINT WI 54481