Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

2003

Open to Public Inspection

A For the 2003 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return ☐ Amended return ☐ Application pending

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

C Name of organization
INSTITUTE FOR AGRICULTURE AND TRADE POLICY

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
2105 FIRST AVENUE SOUTH

City or town, state or country, and ZIP + 4
MINNEAPOLIS, MN 55404

D Employer identification number
36-3501938

E Telephone number
612-870-3451

F Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) ▶

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ☐ Yes ☐ No (If "No," attach a list.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶WWW.IATP.ORG

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

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 the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,794,585.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	1,762,527.		
	b	Indirect public support	1b	314,083.		
	c	Government contributions (grants)	1c	233,858.		
	d	Total (add lines 1a through 1c) (cash $ 2,271,294. noncash $ 39,174.)			1d	2,310,468.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	1,421,670.
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	2,986.
	5	Dividends and interest from securities			5	
	6 a	Gross rents SEE STATEMENT 1	6a	56,448.		
	b	Less: rental expenses SEE STATEMENT 2	6b	63,014.		
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	-6,566.
	7	Other investment income (describe ▶)			7	
	8 a	Gross amount from sales of assets other than inventory	(A) Securities:	8a (B) Other:		
	b	Less: cost or other basis and sales expenses		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). If any amount is from **gaming**, check here ▶ ☐				
	a	Gross revenue (not including $ ________ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
	10 a	Gross sales of inventory, less returns and allowances	10a			
	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	3,013.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	3,731,571.
Expenses	13	Program services (from line 44, column (B))			13	3,469,960.
	14	Management and general (from line 44, column (C))			14	243,455.
	15	Fundraising (from line 44, column (D))			15	170,979.
	16	Payments to affiliates (attach schedule)			16	
	17	**Total expenses** (add lines 16 and 44, column (A))			17	3,884,394.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	-152,823.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	1,280,131.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	41,930.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	1,169,238.

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12-17-03 LHA **For Paperwork Reduction Act Notice, see the separate instructions.** Form 990 (2003)

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INSTITUTE FOR AGRICULTURE AND TRADE POLICY 36-3501938

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.

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 $ noncash $	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	127,410.	47,859.	62,458.	17,093.
26 Other salaries and wages	26	1,535,753.	1,326,766.	116,363.	92,624.
27 Pension plan contributions	27				
28 Other employee benefits	28	145,445.	120,129.	15,728.	9,588.
29 Payroll taxes	29	133,969.	111,306.	14,045.	8,618.
30 Professional fundraising fees	30	1,200.			1,200.
31 Accounting fees	31	12,463.	10,406.	1,226.	831.
32 Legal fees	32	14,405.	11,726.	2,679.	
33 Supplies	33	24,820.	17,273.	6,702.	845.
34 Telephone	34	48,712.	44,471.	3,013.	1,228.
35 Postage and shipping	35	24,597.	14,201.	845.	9,551.
36 Occupancy	36	71,759.	49,697.	18,643.	3,419.
37 Equipment rental and maintenance	37	42,998.	31,167.	9,413.	2,418.
38 Printing and publications	38	85,472.	75,434.	6,464.	3,574.
39 Travel	39	238,215.	230,287.	2,396.	5,532.
40 Conferences, conventions, and meetings	40	216,309.	212,022.	570.	3,717.
41 Interest	41	55,505.	34,014.	18,949.	2,542.
42 Depreciation, depletion, etc. (attach schedule)	42	57,205.	44,016.	9,676.	3,513.
43 Other expenses not covered above (itemize):		STMT 21			
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 4	43e	1,048,157.	1,089,186.	-45,715.	4,686.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	3,884,394.	3,469,960.	243,455.	170,979.

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ Yes ☒ No

If "Yes," enter **(i)** the aggregate amount of these joint costs $ ______ ; **(ii)** the amount allocated to Program services $ ______ ;
(iii) the amount allocated to Management and general $ ______ ; and **(iv)** the amount allocated to Fundraising $ ______

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶ SEE STATEMENT 5

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 FOOD AND AGRICULTURE - SEE STATEMENT 20 (Grants and allocations $)	1,531,587.
b ENVIRONMENT, AGRICULTURE, AND FORESTRY - SEE STATEMENT 20 (Grants and allocations $)	884,478.
c TRADE AND AGRICULTURE - SEE STATEMENT 20 (Grants and allocations $)	754,894.
d GLOBAL GOVERNANCE - SEE STATEMENT 20 (Grants and allocations $)	226,074.
e Other program services (attach schedule) STATEMENT 6 + 20 (Grants and allocations $)	72,927.
f **Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	3,469,960.

Part IV **Balance Sheets**

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			38,877.	45	18,338.
46 Savings and temporary cash investments			240,073.	46	328,723.
47 a Accounts receivable	47a	138,457.			
b Less: allowance for doubtful accounts	47b		193,283.	47c	138,457.
48 a Pledges receivable	48a				
b Less: allowance for doubtful accounts	48b			48c	
49 Grants receivable			780,289.	49	517,896.
50 Receivables from officers, directors, trustees, and key employees				50	
51 a Other notes and loans receivable	51a				
b Less: allowance for doubtful accounts	51b			51c	
52 Inventories for sale or use			13,133.	52	49,297.
53 Prepaid expenses and deferred charges			24,322.	53	23,196.
54 Investments - securities STMT 7 ▶ ☐ Cost ☒ FMV			164,246.	54	211,870.
55 a Investments - land, buildings, and equipment: basis	55a				
b Less: accumulated depreciation	55b			55c	
56 Investments - other				56	
57 a Land, buildings, and equipment: basis STMT 21	57a	1,072,625.			
b Less: accumulated depreciation STMT 21	57b	364,393.	712,524.	57c	708,232.
58 Other assets (describe ▶ SEE STATEMENT 8)			3,163.	58	16,931.
59 **Total assets** (add lines 45 through 58) (must equal line 74)			2,169,910.	59	2,012,940.
Liabilities					
60 Accounts payable and accrued expenses			209,714.	60	181,375.
61 Grants payable				61	
62 Deferred revenue			108,612.	62	119,088.
63 Loans from officers, directors, trustees, and key employees				63	
64 a Tax-exempt bond liabilities				64a	
b Mortgages and other notes payable STMT 9 STMT 10			571,453.	64b	543,239.
65 Other liabilities (describe ▶)				65	
66 **Total liabilities** (add lines 60 through 65)			889,779.	66	843,702.
Net Assets or Fund Balances					
Organizations that follow SFAS 117, check here ▶ ☒ and complete lines 67 through 69 and lines 73 and 74.					
67 Unrestricted			506,408.	67	831,640.
68 Temporarily restricted			773,723.	68	337,598.
69 Permanently restricted				69	
Organizations that do not follow SFAS 117, check here ▶ ☐ 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; column (B) **must** equal line 21)			1,280,131.	73	1,169,238.
74 **Total liabilities and net assets / fund balances** (add lines 66 and 73)			2,169,910.	74	2,012,940.

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.

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	4,158,603.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $ 7,352.		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): STMT 11 $ 423,750.		
	Add amounts on lines (1) through (4)	b	431,102.
c	Line a minus line b	c	3,727,501.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): STMT 13 $ 4,070.		
	Add amounts on lines (1) and (2)	d	4,070.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	3,731,571.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	4,269,496.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): STMT 12 $ 385,102.		
	Add amounts on lines (1) through (4)	b	385,102.
c	Line a minus line b	c	3,884,394.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	3,884,394.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 14		127,410.	10,158.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule. ▶ [ ] Yes [X] No

Part VI Other Information

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? STATEMENT 23 If "Yes," attach a conformed copy of the changes.	77	X	
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	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?	80a	X	
b	If "Yes," enter the name of the organization ▶ SEE STATEMENT 15 and check whether it is ☐ exempt or ☐ nonexempt.			
81 a	Enter direct or indirect political expenditures. See line 81 instructions — 81a: 0.			
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	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?	82a	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 in Part III.) — 82b			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A 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		
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	*501(c)(7) organizations.* Enter: a Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations.* Enter: a Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b: N/A			
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	
89 a	*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) organizations.* 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.			

90 a List the states with which a copy of this return is filed ▶ MINNESOTA

b Number of employees employed in the pay period that includes March 12, 2003 — 90b: 50

91 The books are in care of ▶ RICKI MCMILLAN Telephone no. ▶ 612-870-3451

Located at ▶ 2105 FIRST AVENUE SOUTH, MINNEAPOLIS, MN ZIP + 4 ▶ 55404

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 N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: *Enter gross amounts unless otherwise indicated.*	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	
93 Program service revenue:					
a PUBLICATION SALES					39,749.
b CONTRACT SERVICE FEES					1,092,525.
c CONFERENCE INCOME					244,536.
d HONORARIUM FEES					4,480.
e ADMINISTRATIVE FEES			01	4,525.	35,855.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	2,986.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property STMT 22		-6,566.			
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					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS			01	3,013.	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-6,566.		10,524.	1,417,145.
105 **Total** (add line 104, columns (B), (D), and (E)) ▶					1,421,103.

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 page 34 of the 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).
	SEE STATEMENT 17

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
SEE STATEMENT 16	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

[redacted] ompanying schedules and statements, and to the best of my knowledge and belief, it is true, [redacted] formation of which preparer has any knowledge

[redacted] e ▶ Donald Mark Ritchie

Type or print name and title.

Date | Check if | Preparer's SSN or PTIN

[redacted]

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Supplementary Information-(See separate instructions.)

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

OMB No 1545-0047

2003

Name of the organization: INSTITUTE FOR AGRICULTURE AND TRADE POLICY

Employer identification number: 36 3501938

Part I **Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of 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 employee benefit plans & deferred compensation	(e) Expense account and other allowances
KRISTIN DAWKINS 2105 1ST AVE S, MINNEAPOLIS, MN 55404	VP-INT'L PROG 40 HOURS	58,021.	5,614.	
DALE WIEHOFF 2105 1ST AVE S, MINNEAPOLIS, MN 55404	VP COMM 40 HOURS	57,003.	5,610.	
DAVID WALLINGA 2105 1ST AVE S, MINNEAPOLIS, MN 55404	PROGRAM DIR 40 HOURS	64,597.	5,055.	
STEVE LIGHT 2105 1ST AVE S, MINNEAPOLIS, MN 55404	ENV/AG DIR 40 HOURS	53,432.	6,309.	
PHIL GUILLERY 2105 1ST AVE S, MINNEAPOLIS, MN 55404	FORESTRY DIR 40 HOURS	55,179.	3,796.	
Total number of other employees paid over $50,000 ▶	3			

Part II **Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of 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
THE GREEN TEAM, INC. 1504 SOUTH NORFOLK AVE., TULSA, OK 74120	PROGRAM WORK	87,746.
KARI HAMERSCHLAG 1205 BONITA AVE, BERKELEY CA 94709	TRADE PROGRAM AND MEETING WORK	60,000.
Total number of others receiving over $50,000 for professiona services ▶	0	

Part III **Statements About Activities** (See page 2 of the instructions.)

			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 the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ $ 4,319. (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) VI-A, LINE 38B	1	X	
	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.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)* SEE STATEMENT 18 & FORM 990, PART V			
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)? SEE STATEMENT 18 & FORM 990, PART V	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b	X	
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4		X

Part IV **Reason for Non-Private Foundation Status** (See pages 3 through 6 of the 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.)

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 page 5 of the 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 page 6 of the 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,423,635.	2,659,923.	2,328,061.	2,347,998.	9,759,617.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,093,957.	757,210.	395,691.	319,366.	2,566,224.
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	50,450.	64,399.	7,342.	15,030.	137,221.
19 Net income from unrelated business activities not included in line 18				9,250.	9,250.
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	5,104.	5,932.	SEE STATEMENT 19 1,587.	6,743.	19,366.
23 Total of lines 15 through 22	3,573,146.	3,487,464.	2,732,681.	2,698,387.	12,491,678.
24 Line 23 minus line 17	2,479,189.	2,730,254.	2,336,990.	2,379,021.	9,925,454.
25 Enter 1% of line 23	35,731.	34,875.	27,327.	26,984.	

26 **Organizations described on lines 10 or 11: a** Enter 2% of amount in column (e), line 24 ▶ 26a 198,509.

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1999 through 2002 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b 2,270,619.

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c 9,925,454.

d Add: Amounts from column (e) for lines: 18 137,221. 19 9,250. 22 19,366. 26b 2,270,619. ▶ 26d 2,436,456.

e Public support (line 26c minus line 26d total) ▶ 26e 7,488,998.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f 75.4524%

27 **Organizations described on line 12: a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year: N/A

(2002) (2001) (2000) (1999)

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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.) **Do not file this list with your return.** 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: N/A

(2002) (2001) (2000) (1999)

c Add: Amounts from column (e) for lines: 15 ____ 16 ____ 17 ____ 20 ____ 21 ____ ▶ 27c N/A

d Add: Line 27a total ____ and line 27b total ____ ▶ 27d N/A

e Public support (line 27c total minus line 27d total) ▶ 27e N/A

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f N/A

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g N/A %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h N/A %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

NONE

Part V **Private School Questionnaire** (See page 7 of the instructions.) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
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?	29		
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?	30		
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?	31		
	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.)			
34 a	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 page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		2,356.
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		1,963.
38 Total lobbying expenditures (add lines 36 and 37)	38		4,319.
39 Other exempt purpose expenditures	39		3,943,089.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		3,947,408.
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is - / **The lobbying nontaxable amount is -**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		347,370.
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
42 Grassroots nontaxable amount (enter 25% of line 41)	42		86,843.
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		0.
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		0.
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 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45 Lobbying nontaxable amount	347,370.	342,906.	304,947.	290,399.	1,285,622.
46 Lobbying ceiling amount (150% of line 45(e))					1,928,433.
47 Total lobbying expenditures	4,319.	5,631.	41,983.	21,378.	73,311.
48 Grassroots nontaxable amount	86,843.	85,727.	76,237.	72,600.	321,407.
49 Grassroots ceiling amount (150% of line 48(e))					482,111.
50 Grassroots lobbying expenditures	2,356.	1,899.	23,611.	14,874.	42,740.

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)			
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**.)			0.

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

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 12 of the instructions.)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)	X	
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)	X	
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
BIII	5,675.	IATPACTION	RENTAL OF OFFICE SPACE
			ADMINISTRATIVE SERVICES AND
			TIME OF THE ORGANIZATION'S
			PRESIDENT.
			PER RESOURCE ALLOCATION
			AGREEMENT, TAXPAYER MONITORS
			ALL OCCUPANCY AND
			SHARED SERVICES AND RECEIVES
			PAYMENT FOR SAME FROM
			IATPACTION AT NO LESS
BVI	31,785.	IATPACTION	THAN FAIR MARKET VALUE.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ [X] Yes [ ] No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship
		THE BOARD OF DIRECTORS OF THE
		ORGANIZATION ELECTS THE
		MEMBERS OF THE BOARD
IATPACTION	501(C)(4)	OF IATPACTION

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
2104 STEVENS AVENUE, MINNEAPOLIS, MN	1	47,253.
2105 1ST AVENUE S., MINNEAPOLIS, MN	2	9,195.
TOTAL TO FORM 990, PART I, LINE 6A		56,448.

FORM 990 RENTAL EXPENSES STATEMENT 2

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION, INTEREST, AND OPERATING EXPENSES		52,365.	
- SUBTOTAL -	1		52,365.
DEPRECIATION, INTEREST, AND OPERATING EXPENSES		10,649.	
- SUBTOTAL -	2		10,649.
TOTAL TO FORM 990, PART I, LINE 6B			63,014.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON MARKETABLE SECURITIES	7,352.
CURRENT YEAR NET INCOME FROM SUBSIDIARY	34,578.
TOTAL TO FORM 990, PART I, LINE 20	41,930.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
CONTRACTED SERVICES	1,039,417.	1,025,711.	9,931.	3,775.
COMPUTER SERVICE	18,324.	17,751.	535.	38.
MEMBERSHIPS AND SUBSCRIPTIONS	21,408.	17,235.	3,313.	860.
MISCELLANEOUS	2,776.	2,346.	417.	13.
OTHER PROFESSIONAL FEES	1,373.	1,313.	60.	
PUBLICATIONS AND VIDEOS	26,688.	24,830.	1,858.	
AMORTIZATION	1,185.		1,185.	
LESS: EXPENSES RELATED TO RENTAL ACTIVITY	-63,014.		-63,014.	
TOTAL TO FM 990, LN 43	1,048,157.	1,089,186.	-45,715.	4,686.

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 5
PART III

EXPLANATION

THE PRIMARY PURPOSE OF THE INSTITUTE FOR AGRICULTURE AND TRADE POLICY (IATP) IS TO RESEARCH AND REPORT ON ISSUES RELATED TO TRADE AND AGRICULTURE POLICIES IN AN EFFORT TO EDUCATE CITIZENS UPON SUCH ISSUES.

FORM 990 OTHER PROGRAM SERVICES STATEMENT 6

DESCRIPTION	GRANTS AND ALLOCATIONS	EXPENSES
COMMUNICATIONS - SEE STATEMENT 20		72,927.
TOTAL TO FORM 990, PART III, LINE E		72,927.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 7

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
INVESTMENT IN PRESIDENTIAL LIFE CORP.	32,242.				32,242.
INVESTMENT IN SUBSIDIARY	175,903.				175,903.
INVESTMENT IN AMERICAN INTL GROUP INC	663.				663.
INVESTMENT IN MEDTRONIC INC	3,062.				3,062.
TO 990, LN 54 COL B	211,870.				211,870.

FORM 990 OTHER ASSETS STATEMENT 8

DESCRIPTION	AMOUNT
MORTGAGE COSTS - NET OF AMORTIZATION	1,977.
DUE FROM RELATED ORGANIZATION	14,954.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	16,931.

FORM 990 MORTGAGES PAYABLE STATEMENT 9

DESCRIPTION	BALANCE DUE
WESTERN BANK	476,502.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	476,502.

FORM 990 OTHER NOTES AND LOANS PAYABLE STATEMENT 10

LENDER'S NAME	TERMS OF REPAYMENT
WESTERN BANK	MONTHLY

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
09/06/00	09/06/05	80,000.	9.35%

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
REAL PROPERTY	PROGRAM SUPPORT

RELATIONSHIP OF LENDER
NONE

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	66,737.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B		66,737.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 11

DESCRIPTION	AMOUNT
INCOME ASSIGNED TO WHOLLY-OWNED SUBSIDIARY	423,750.
TOTAL TO FORM 990, PART IV-A	423,750.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 12

DESCRIPTION	AMOUNT
EXPENSES ASSIGNED TO WHOLLY-OWNED SUBSIDIARY	385,102.
TOTAL TO FORM 990, PART IV-B	385,102.

FORM 990 OTHER REVENUE INCLUDED ON FORM 990 STATEMENT 13

DESCRIPTION	AMOUNT
ADMINISTRATIVE REIMBURSEMENT FROM WHOLLY-OWNED SUBSIDIARY	4,070.
TOTAL TO FORM 990, PART IV-A	4,070.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 14

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MARK RITCHIE 2105 FIRST AVENUE SOUTH MINNEAPOLIS, MN 55404 USA	PRESIDENT 40 HOURS	68,370.	3,361.	0.
RICKI MCMILLAN 2105 FIRST AVENUE SOUTH MINNEAPOLIS, MN 55404 USA	FINANCIAL DIRECTOR 40 HOURS	59,040.	6,797.	0.
DR. ARIE VAN DEN BRAND FONTEINLAAN 5 2003 RP HAARLEM, NETHERLANDS	BOARD CHAIR 5 HOURS	0.	0.	0.
ROD LEONARD 41156 45TH AVENUE WAHKON, MN 56386 USA	TREASURER 2 HOURS	0.	0.	0.
BECKY GLASS PO BOX 104, 592 7 1/2 STREET PRAIRIE FARM, WI 54762 USA	DIRECTOR 2 HOURS	0.	0.	0.
DR. RUDOLPH BUNTZEL HOHEBUCH D-74638 WALDENBURG, GERMANY	DIRECTOR 1 HOUR	0.	0.	0.
MIKA IBA 3-23-15 MAATSUBARA, SETEGAYAKU TOKYO 156-0043, JAPAN	DIRECTOR 1 HOUR	0.	0.	0.
DR. CANDIDO GRZYBOWSKI RUE VINCONDE DE OURO PRETO, 5/7 ANDAR 22250-180 RIO DE JANIERO RJ, BRAZIL	DIRECTOR 1 HOUR	0.	0.	0.

INSTITUTE FOR AGRICULTURE AND TRADE POLI 36-3501938

DR. JOSEPH ROCHER 14 RUE ANTOINE DUMONT 69372 LYON CEDEX 8, FRANCE	DIRECTOR 1 HOUR	0.	0.	0.
STEPHEN SHRYBMAN, ESQ. 1001-207 WEST HASTINGS STREET VANCOUVER, BRITISH COLUMBIA V6B1H7	DIRECTOR 1 HOUR	0.	0.	0.
MARY ELLEN LLOYD 37 MORGAN CIRCLE SWARTHMORE, PA 19081 USA	DIRECTOR 1 HOUR	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		127,410.	10,158.	0.

FORM 990 IDENTIFICATION OF RELATED ORGANIZATIONS STATEMENT 15
PART VI, LINE 80B

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
HEADWATERS INTERNATIONAL, INC.		X
IATPACTION	X	

FORM 990 PART IX STATEMENT 16
INFORMATION REGARDING TAXABLE SUBSIDIARIES

NAME, ADDRESS & ID NUMBER OF CORP OR PARTNERSHIP	PCT OWN	NATURE OF BUSINESS	TOTAL INCOME	END-OF-YEAR ASSETS
HEADWATERS INTERNATIONAL, INC., 2801 21ST AVE S, MINNEAPOLIS, MN 55407 EIN# 41-1827780	100.00%	COFFEE SALES	34,578.	399,366.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO STATEMENT 17
ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	PUBLICATION SALES REVENUE IS GENERATED FROM VIDEO AND PRINT MEDIA,
93A	MADE AVAILABLE TO EDUCATE THE PUBLIC IN SMALL GROUPS AND IN REMOTE
93A	LOCATIONS ON TOPICS WITHIN THE ORGANIZATION'S EXEMPT DOMAIN.
93A	THE ORGANIZATION, THROUGH A DEMONSTRATION PROJECT, HAS ALSO PRODUCED
93A	TWO PUBLICATIONS, "RENEWING THE COUNTRYSIDE".
93B	CONTRACT SERVICE FEES ARE EARNED FROM RESEARCH AND WRITING UNDERTAKEN
93B	AND PERFORMING SERVICES (I.E., ON "REGRANTED" DOLLARS) ON BEHALF OF
93B	PRIVATE FOUNDATIONS AND OTHER NOT-FOR-PROFIT ENTITIES; SAME CONTRIBUTE
93B	TO THE GROWTH OF THE INFORMATION POOL RELATING TO TAXPAYER'S EXEMPT

93B PURPOSES AND FURTHER GOALS OF EDUCATING AND INFORMING CITIZEN
93B PARTICIPATION IN POLICY ARENAS.

93C FEES FROM CONFERENCES REPRESENT FORUM ADMISSIONS OR PAYMENTS MADE BY
93C OTHER ORGANIZATIONS FOR EVENTS HIGHLIGHTING DISCUSSION RELATING TO
93C THE ORGANIZATION'S EXEMPT PURPOSE.

93D PRESENTATIONS BY IATP OFFICERS AND STAFF ON TOPICS RELATED TO THE
93D EXEMPT PURPOSE OF THE ORGANIZATION ARE RECOGNIZED THROUGH HONORARIA.

93E ADMINISTRATIVE SERVICES PROVIDED TO A WHOLLY-OWNED SUBSIDIARY AND A
93E CONTROLLED ORGANIZATION WERE NOT AN UNRELATED TRADE OR BUSINESS
93E ACTIVITY.

SCHEDULE A — STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC,. PART III, LINE 2 — STATEMENT 18

IN ADDITION TO COMPENSATION PAID TO THE PRESIDENT OF THE CORPORATION, AS DISCLOSED AT FORM 990, PART V, NIEL RITCHIE, BROTHER OF THE PRESIDENT OF THE CORPORATION WAS EMPLOYED BY THE ORGANIZATION IN PROVIDING SERVICES AS ITS NATIONAL ORGANIZER, WHICH INCLUDED MAINTAINING THE ORGANIZATION'S RELATIONSHIPS WITH FARM ORGANIZATIONS. ALSO, THE BOARD PRESIDENT WAS REIMBURSED FOR EXPENSES INCURRED ON BEHALF OF THE ORGANIZATION IN EXCESS OF $1,000.

SCHEDULE A — OTHER INCOME — STATEMENT 19

DESCRIPTION	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT
MISCELLANEOUS	5,104.	5,932.	1,587.	6,743.
TOTAL TO SCHEDULE A, LINE 22	5,104.	5,932.	1,587.	6,743.

December 31, 2003

Food and Agriculture

Food and Health

- Produced the Smart Fish Guide, the first-ever consumer brochure for fish consumption combining available information on persistent, neurotoxic pollutants in fish, like PCB and mercury, with information on the sustainability of various fisheries. Distributed nearly 3,500 copies of the brochure from New Jersey to California.
- Revised and upgraded the Eat Well Guide, an online consumer guide to meat producers, retailers and restaurants offering meat raised without routine antibiotics. After the November 2003 launching of the Meatrix flash animation video (a production of an unrelated third party which received massive e-mail dissemination), with its link to the Eat Well Guide, the Guide received over eight million hits, representing more than a quarter-million unique users (everyone using the AOL server, for example, only counts as one unique user, so this estimate could be quite low).
- Organized the first Midwest Regional conference for the Collaborative on Health and the Environment, around environmental links to Non-Hodgkins Lymphoma and Parkinson's Disease. Conference took place in December 2003 in Sioux Falls, SD and attracted nearly 80 people.
- Organized in conjunction with the Minnesota Public Health Association ("MPHA") an October 2003 forum, entitled *Public Health Matters: Protecting the Air We Breathe* to highlight the public health impacts of mercury and particulate pollution and the importance of reducing these pollutants to protect public health.
- Introduced and passed several resolutions relating to public health impacts of environmental pollutants, including an American Public Health Association ("APHA") resolution on CAFOs, a Hennepin Country Medical Society resolution on mercury and MPHA resolutions on mercury and PVC purchasing.
- Launched in December 2003, along with coalition partners, *Mercury Free Minnesota*, a campaign to set statewide goals for reducing mercury pollution in Minnesota. IATP initiated this campaign through the Minnesota Environmental Partnership.

December 31, 2003

Children's Health

- Supervised a Minnesota Children's Health Environmental Coalition ("MNCHEC") parent education project, including a September 2003 training for parent educators and childcare professionals on reducing children's exposures to toxic chemicals.
- Organized, along with *Preventing Harm Minnesota* coalition members, *Healthy Planet Healthy Kids*, a conference for parents and child care professionals in May 2003. Three team members also presented at this successful conference attended by approximately 120 people.
- Became a founding member of *Environmental Justice Advocates of Minnesota* ("EJAM"), a coalition of groups and individuals working on environmental justice for low income communities and communities of color. Organized and presented at a November 2003 forum, entitled *Protecting Children From Environmental Health Risks in Your Very Own Home* to educate community members on personal actions and public policies to reduce children's exposures to toxic substances.

Fish and Marine Conservation

- Organized major research and outreach effort on offshore aquaculture that resulted in a white paper on the issue.
- Assisted and published a number of articles pertaining to fisheries and aquaculture. These publications and interviews ranged from the *Minnesota Smart Fish Guide, Alternatives Journal (Canada), The Fishermen's News, Intrafish* and major dailies.
- Presented at numerous conferences and continued to conduct outreach on marine and fish conservation issues throughout the U.S. and Canada.

Food and Society Policy Fellows

- The Food and Society ("FAS") Policy Fellows program is an exciting program of professional development that brings together experts from diverse fields to communicate about the food and agriculture issues in an effort to positively influence food systems change. Currently, nineteen FAS policy fellows and eleven alumni are part of the FAS policy fellows' network. The media impact of the program's second year is estimated at 22 million people, over a five-fold increase from the year before.

December 31, 2003

Environment, Agriculture and Forestry Program

Forestry

- Continued support of new and existing landowner groups dedicated to responsible and sustainable management of forests in the Upper Midwest and initiated support of efforts in the Southwest United States and Pacific Northwest.
- Organized "Sustainable Forestry Collaborative" meeting for forest owner groups from throughout the region and around the country.
- Successfully completed and received a Forest Stewardship Council certificate for our pilot umbrella program that provides access to certification for family forests in the Upper Midwest.
- Enrolled nearly 1,000 acres of family forestland in our pilot umbrella program for Forest Stewardship Certification.
- Published two issues of the Good Wood Bulletin to help educate architects and wood purchasers about certified wood supplies. The first issue provided information to architects about participating in green building programs and locating available FSC-certified materials. The second issue targeted builders and contractors and gave more information about business development opportunities related to certification and methods of more easily accessing FSC-certified materials.
- Distributed the Community Forestry Connections newsletter to share information about co-ops and IATP's forestry program.

Environment & Agriculture

- Released two papers assessing the economics of river navigation and provided several presentations and press interviews on the topic. Additionally, we developed educational materials and briefed key federal policymakers on Mississippi River navigation.
- Conducted a survey, organized two workshops and presented at several meetings on opportunities for growing alternative crops in Southern Minnesota.
- Developed and facilitated the Bioindustrial Development Coalition, a growing partnership of Midwest businesses, agencies and nonprofit organizations that are facilitating the growth of biobased materials markets.
- Promoted and distributed our report on agriculture and water quantity issues in the Great Lakes basin and worked with agricultural and environmental organizations to develop greater collaboration on the issue.
- Used a variety of forums and the media to promote farm-based renewable energy opportunities.

December 31, 2003

Trade and Agriculture

- Organized, with four other non-governmental organizations ("NGOs") and the World Council of Churches, a three-day international meeting on the WTO agriculture negotiations in Geneva for some 80 participants from more than 30 countries.
- Wrote a series of comments for the ongoing work of Codex Alimentarius, the intergovernmental organization charged with setting global safety standards for food. IATP worked with Consumers' International in this forum, which is a membership organization of consumer associations from every corner of the globe. IATP commentaries cover the issues of biotechnology, the use of the Precautionary Principle, equivalence in determining sanitary and phytosanitary standards, animal feeding, meat hygiene, and "traceability" of food in inspection systems.
- Updated and expanded IATP's signature report on the dumping of five major U.S. agricultural commodities. The report was covered in the press and cited by a number of government officials in their negotiations at the WTO. As a result, IATP organized or was invited to give workshops on dumping in three African countries, and in Brussels, Malaysia and Mexico.
- Participated in a major gathering of farm organizations from around the planet, held in Dakar, Senegal, to present work on agricultural dumping and to plan for upcoming inter-governmental trade and agriculture negotiations.

Global Governance

- Coordinated a "Fair Trade Fair" at the WTO Ministerial Meeting in Cancun highlighting the practice of fair trade – remunerative prices in the marketplace, fair wages for producers, and environmental protection – among hundreds of producer organizations based in dozens of countries.
- Facilitated the "Agriculture Tent" at the Alliance for Trade and Sustainable Development Forum in Miami to conduct public education on the issues related to the Free Trade Area of the Americas proposed trade agreement.
- Participated in a retreat with members of the United Nations Economic and Social Council ("ECOSOC") and other non-governmental organizations regarding innovative proposals for restructuring trade and investment policy to better support human development.
- Continued coordinating the Freshwater Caucus of non-governmental organizations working for the "right-to-water-for-all," a human rights-based initiative at the United Nations.
- Wrote a major report on the impacts of patents on the economies of developing countries.
- Convened a three-day meeting to find a collaborative approach among NGOs working on trade, finance, human rights, labor rights, the environment, health and peace towards democratizing the international system.
- Cooperated with local officials in Minnesota, Kentucky, West Virginia, California and elsewhere to analyze the impacts of the WTO on local communities.

December 31, 2003

Communications

- Published three issues of IATP News – an eight-page newsletter describing organizational activities. We also published an e-mail version of the newsletter containing additional context six times in 2003.
- Maintained an on-line media center where all press releases and commentaries of the organization can be easily viewed. The center also includes a listing of IATP experts and links to IATP's various new bulletins.
- Wrote and distributed 47 press releases and 11 commentaries to and for news outlets in 2003.
- Created the Agribusiness Center website, compiling news and information on the food industry (www.agribusinesscenter.org).

Information Technology

- In partnership with the Global Resource Action Center for the Environment, designed a new site and suite of online tools to highlight antibiotic food producers and retailers in North America.
- Traveled to Cancun to provide live coverage of the World Trade Organization using Internet Radio that was available at www.radiocancun.org and was syndicated by several online and conventional radio stations.
- Continued to improve IATP's infrastructure by replacing several servers, including a new Web server and intranet.
- Renovated many of IATP's most-visited WebPages using attractive, easy-to-use design (e.g. www.iatp.org).
- IATP's Information Technology Program listserv is now home to approximately 190 lists.

Institute for Agriculture and Trade Policy
EIN# 36-3501938
December 31, 2003

US Form 990 - Supplemental Schedules

Depreciation - Part II, Line 42

Building	$	15,010
Building Improvements		12,964
Equipment		29,231
Total Depreciation Expense <Part II, Line 42>	$	57,205

Buildings and Equipment, Part IV, Line 57a

	12/31/2002	Additions	Disposals	12/31/2003
Building	$ 600,366	$ -	$ -	$ 600,366
Building Improvements	164,278	5,117	-	169,395
Equipment	255,069	47,795	-	302,864
Totals	$ 1,019,713	$ 52,912	$ -	$ 1,072,625

Accumulated Depreciation - Buildings and Equipment, Part IV, Line 57b

	12/31/2002	Additions	Disposals	12/31/2003
Building	$ 61,155	$ 15,010	$ -	$ 76,165
Building Improvements	47,362	12,964	-	60,326
Equipment	198,671	29,231	-	227,902
Totals	$ 307,188	$ 57,205	$ -	$ 364,393

Institute for Agriculture and Trade Policy
EIN# 36-3501938
December 31, 2003

US Form 990 - Supplemental Schedules

Net Rental Income or (Loss) from Real Estate - Debt-Financed Property - Part VII, Line 97a

	(A) Business Code	(B) Amount	(C) Exclusion Code	(D) Amount	(E) Related or Exempt Function Income
	531120	$ (5,112)			
	900003	$ (1,454)			
Totals to Part VII, Line 97(a)		$ (6,566)		$ -	$ -

1A-632

NP-RA

RESTATED

ARTICLES OF INCORPORATION

OF

INSTITUTE FOR AGRICULTURE AND TRADE POLICY

Pursuant to Minnesota Statutes Chapter 317A, the following Restated Articles of Incorporation have been properly adopted by the Board of Directors to supersede the original Articles of Incorporation and all amendments thereto.

ARTICLE I
NAME/REGISTERED OFFICE

The name of this corporation shall be: Institute for Agriculture and Trade Policy.
The corporation's registered office is located at: 2105 First Avenue South, Minneapolis, MN 55404.

ARTICLE II
PURPOSE

This corporation is organized exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations. To this end, the corporation shall research and report on issues related to trade and agriculture policy.

All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

ARTICLE III
LIMITATIONS

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended (hereinafter, "the Code"), nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable compensation that

the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;

2. No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public (except as otherwise provided in subsection (h) of Section 501 of the Code), and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office;

3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Code; and

4. The corporation shall not lend any of its assets to any officer or director of this corporation, or guarantee to any person the payment of a loan by an officer or director of this corporation.

ARTICLE IV
DIRECTORS/MEMBERS

The corporation shall have no voting members. The management and affairs of the corporation shall be at all times under the direction of a Board of Directors, whose operations in governing the corporation shall be defined by statute and by the corporation's by-laws. No Director shall have any right, title, or interest in or to any property of the corporation.

ARTICLE V
ACTION WITHOUT A MEETING

The Directors may take action without a meeting by effecting same through the written approval of two-thirds (2/3) of the Directors then seated. The text and effective date of an action so taken must be noticed to all Directors immediately.

ARTICLE VI
DEBT OBLIGATIONS AND PERSONAL LIABILITY

No member, officer or Director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall the property of those parties be subject to the payment of the debts or obligations of this corporation, except to the extent that federal or State law shall mandate individual party responsibility for tax obligations or trustee-imprest funds.

ARTICLE VII
DISSOLUTION

Upon the time of dissolution of the corporation, assets shall be distributed by the Board of Directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

The undersigned officer certifies both that she/he executes these Restated Articles for the purposes herein stated, and that by such execution, affirms the understanding that should any of the information in these Restated Articles be intentionally or knowingly misstated, she/he is subject to the penalties for perjury set forth in Minnesota Statutes section 609.48 as if this document had been executed under oath.

Rodney E Leonard — signature

Nov 14, 2003 — date

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
NOV 26 2003
Mary Kiffmeyer
Secretary of State

LS

Form 8868
(December 2000)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Note: Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)

Note: Form 990-T corporations *requesting an automatic 6-month extension - check this box and complete Part I only* ▶ [ ]

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Type or print	Name of Exempt Organization	Employer identification number
	INSTITUTE FOR AGRICULTURE AND TRADE POLICY	36-3501938
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2105 FIRST AVENUE SOUTH	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MINNEAPOLIS, MN 55404	

Check type of return to be filed(file a separate application for each return):

[X] Form 990
[ ] Form 990-BL
[ ] Form 990-EZ
[ ] Form 990-PF
[ ] Form 990-T (corporation)
[ ] Form 990-T (sec. 401(a) or 408(a) trust)
[ ] Form 990-T (trust other than above)
[ ] Form 1041-A
[ ] Form 4720
[ ] Form 5227
[ ] Form 6069
[ ] Form 8870

- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ________. If this is for the whole group, check this box ▶ [ ]. If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until AUGUST 16, 2004.
to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ [X] calendar year 2003 or
▶ [ ] tax year beginning ________________, and ending ________________.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions .... $

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit .... $

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions .... $ N/A

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 ▶ Kendall J Krell Title ▶ CPA Date ▶ 5/3/04

LHA For Paperwork Reduction Act Notice, see instruction. Form 8868 (12-2000)

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