

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

2007

Open to Public Inspection

A For the 2007 calendar year, or tax year beginning 01-01-2007 and ending 12-31-2007

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)

G Web site:

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 is not a 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than 25,000 A return is not required, but if the organization chooses to file a return, be sure to file a complete return

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? ☐ Yes ☐ No (If "No," attach a list See instructions)

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)

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12

3,892,513

Part I

Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Contributions to donor advised funds	1a			
	b	Direct public support (not included on line 1a)	1b	3,115,133		
	c	Indirect public support (not included on line 1a)	1c			
	d	Government contributions (grants) (not included on line 1a)	1d	133,169		
	e	Total (add lines 1a through 1d) (cash \$ 3,248,302 noncash \$)			1e 3,248,302	
	2	Program service revenue including government fees and contracts (from Part VII, line 93) .			2 426,598	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4 25,732	
	5	Dividends and interest from securities			5 46,161	
	6a	Gross rents	6a	63,416	6c -2,556	
	b	Less rental expenses	6b	65,972		
	c	Net rental income or (loss) subtract line 6b from line 6a				
	7	Other investment income (describe <div></div>)			7 82,304	
	8a	(A) Securities		(B) Other		
		other than inventory	8a			
	b	Less cost or other basis and sales expenses	8b		8d	
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) Combine line 8c, columns (A) and (B)				
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			9c	
	a	Gross revenue (not including \$ of contributions reported on line 1b)	9a			
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events Subtract line 9b from line 9a			10c	
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
Expenses	c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a			11	
	11	Other revenue (from Part VII, line 103)			12 3,826,541	
	12	Total revenue Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11			13 2,733,487	
	13	Program services (from line 44, column (B))			14 201,360	
	14	Management and general (from line 44, column (C))			15 266,684	
	15	Fundraising (from line 44, column (D))			16	
	16	Payments to affiliates (attach schedule)			17 3,201,531	
	17	Total expenses Add lines 16 and 44, column (A)			Net Assets	
	18	Excess or (deficit) for the year Subtract line 17 from line 12			18 625,010	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19 2,189,912	
	20	Other changes in net assets or fund balances (attach explanation) <div></div>			20 -12,746	
	21	Net assets or fund balances at end of year Combine lines 18, 19, and 20			21 2,802,176	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2007)

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 the 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
22a	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ 481,406 noncash \$ _____) If this amount includes foreign grants, check here <input checked="" type="checkbox"/>	22b	481,406		
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees etc. Listed in Part V-A (attach schedule)	25a	178,522	68,005	89,593
b	Compensation of former officers, directors, key employees etc. listed in Part V-B (attach schedule)	25b			
c	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	25c			
26	Salaries and wages of employees not included on lines 25a, b and c	26	1,445,912	1,249,775	55,277
27	Pension plan contributions not included on lines 25a, b and c	27			
28	Employee benefits not included on lines 25a - 27	28	181,196	154,973	7,645
29	Payroll taxes	29	106,662	86,540	9,524
30	Professional fundraising fees	30	33,435		33,435
31	Accounting fees	31	11,700		11,700
32	Legal fees	32	6,832	6,832	
33	Supplies	33	17,151	14,515	1,602
34	Telephone	34	21,442	19,380	1,008
35	Postage and shipping	35	8,076	4,583	349
36	Occupancy	36	85,287	71,780	6,202
37	Equipment rental and maintenance	37			
38	Printing and publications	38	33,397	23,980	249
39	Travel	39	147,013	131,727	9,008
40	Conferences, conventions, and meetings	40	71,718	69,555	1,842
41	Interest	41	15,077	12,412	1,126
42	Depreciation, depletion, etc. (attach schedule)	42	51,037	41,604	4,331
43	Other expenses not covered above (itemize)				
a	Contracted Services	43a	266,899	261,759	25
b	Computer Services	43b	8,574	8,377	90
c	Membership & Subscriptions	43c	15,766	15,072	319
d	Publications Promotions Videos	43d	8,928	7,787	504
e	Miscellaneous	43e	463	461	
f	Professional fees	43f	5,038	2,964	966
g		43g			
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	3,201,531	2,733,487	201,360








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 *(See the instructions.)*

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.

What is the organization's primary exempt purpose?  The Institute for Agriculture and Trade Policy (IATP) promotes resilient family farms, rural communities and ecosystems around the world through research and education, science and technology, and advocacy	Program Service Expenses (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others)
<p>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.)</p> <p>a See Additional Data Table</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here  <input type="checkbox"/></p>	
<p>b</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here  <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here  <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here  <input type="checkbox"/></p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here  <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . </p>	2,733,487

Part IV Balance Sheets (See the 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	314,277	45	
	46	Savings and temporary cash investments	483,879	46	992,537
	47a	Accounts receivable	47a33,823		
	b	Less allowance for doubtful accounts	47b	87,754	47c33,823
	48a	Pledges receivable	48a		
	b	Less allowance for doubtful accounts	48b		48c
	49	Grants receivable	914,531	49	1,230,782
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	b	Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule)		50b	
	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	27,883	53	34,096
	54a	Investments—publicly-traded securities . <input checked="" type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	63,655	54a	50,779
	b	Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
	55a	Investments—land, buildings, and equipment basis	55a		
	b	Less accumulated depreciation (attach schedule)	55b		55c
	56	Investments—other (attach schedule)	330,495	56	 412,799
57a	Land, buildings, and equipment basis	57a1,062,391			
b	Less accumulated depreciation (attach schedule)	57b479,155	634,412	57c  583,236	
58	Other assets, including program-related investments (describe <input checked="" type="checkbox"/> _____)	4,214	58 	26,682	
59	Total assets (must equal line 74) Add lines 45 through 58	2,861,100	59	3,364,734	
Liabilities	60	Accounts payable and accrued expenses	221,540	60	146,455
	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)	449,648	64b 	416,103
	65	Other liabilities (describe <input checked="" type="checkbox"/> _____)		65	
	66	Total liabilities Add lines 60 through 65	671,188	66	562,558
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	649,900	67	784,036
	68	Temporarily restricted	1,540,012	68	2,018,140
	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)	2,189,912	73	2,802,176
	74	Total liabilities and net assets / fund balances Add lines 66 and 73	2,861,100	74	3,364,734


a	Total revenue, gains, and other support per audited financial statements		a	3,335,667
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1	-12,746	
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) <u> \$0 </u>	b4	2,528,138	
	Add lines b1 through b4		b	2,515,392
c	Subtract line b from line a		c	820,275
d	Amounts included on Part I, line 12, but not on line a			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify) <u> \$0 </u>	d2	3,006,266	
	Add lines d1 and d2		d	2,515,392
e	Total revenue (Part I, line 12) Add lines c and d		e	3,826,541

a	Total expenses and losses per audited financial statements		a	3,201,531	
b	Amounts included on line a but not on Part I, line 17				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify) _____	b4			
	Add lines b1 through b4		b		
c	Subtract line b from line a		c	3,201,531	
d	Amounts included on Part I, line 17, but not on line a :				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify) _____	d2			
	Add lines d1 and d2		d		
e	Total expenses (Part I, line 17) Add lines c and d		e	3,201,531	

[illegible]

No

Part V-B **Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Part VI Other Information (See the instructions.)		Yes	No
76	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change	76	No
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	77	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .	78a	Yes
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	Yes
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	No
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?	80a	Yes
b	If "Yes," enter the name of the organization  See Additional Data Table _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures (See line 81 instructions) 81a _____		
b	Did the organization file Form 1120-POL for this year?	81b	No

Part VI

Other Information (continued)

Yes

No

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?

82a

No

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

83a

Did the organization comply with the public inspection requirements for returns and exemption applications?

83a

Yes

b

Did the organization comply with the disclosure requirements relating to quid pro quo contributions?

83b

84a

Did the organization solicit any contributions or gifts that were not tax deductible?

84a

No

b

If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?

84b

85

501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?

85a

b

Did the organization make only in-house lobbying expenditures of \$2,000 or less?

85b

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 the prior year.

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 on line 85f?

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?

85h

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

88a

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.

88a

Yes

b

At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)? If yes, complete Part XI.

88b

Yes

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

No

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

e

All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?

89e

No

f

All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?

89f

No

g

For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

89g

No

90a

List the states with which a copy of this return is filed: MN

b

Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)

90b

34

91a

The books are in care of: Ricki McMillan Telephone no: (612) 870-3451

2105 First Avenue S

Located at: Minneapolis, MN ZIP + 4: 55404

b

At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

91b

Yes

If "Yes," enter the name of the foreign country: See Additional Data Table

See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts

Part VI Other Information <i>(continued)</i>		Yes	No
c At any time during the calendar year, did the organization maintain an office outside of the United States?		91c Yes	
If "Yes," enter the name of the foreign country ▶ See Additional Data Table			
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here		<input type="checkbox"/>	
and enter the amount of tax-exempt interest received or accrued during the tax year		92	

Part VII Analysis of Income-Producing Activities *(See 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 net					9,930
b Contract Service Fees					340,248
c Conference Income					52,275
d Administrative Fees			01	4,540	4,449
e Miscellaneous Income					15,156
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	25,732	
96 Dividends and interest from securities			14	46,161	
97 Net rental income or (loss) from real estate					
a debt-financed property	531120	-2,556			
b non debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			18	82,304	
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					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-2,556		158,737	422,058
105 Total (add line 104, columns (B), (D), and (E))					578,239

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes *(See 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 Additional Data Table

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See 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
Headwaters International Inc 2801 21st Avenue S Minneapolis, MN55407 41-1827780	10000 00 %	Coffee Sales	82,304	764,107
	%			
	%			
	%			

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

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
NOTE: If "Yes" to (b) , file Form 8870 and Form 4720 (see instructions).	

Part XI

Information Regarding Transfers To and From Controlled Entities

Complete only if the organization is a controlling organization as defined in section 512(b)(13)

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				Yes	No
				Yes	
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	Headwaters International 2801 21st Avenue S Minneapolis, MN 55407	411827780	coffee and supplies	2,026	
Totals				2,026	

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity				Yes	No
				Yes	
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a	Headwaters International 2801 21st Avenue S minneapolis, MN 55407	411827780	Dividend	21,074	
b	Headwaters International 2801 21st Avenue S minneapolis, MN 55407	411827780	Administrative Fees	550	
c	IATPAction 2105 1st Avenue South Minneapolis, MN 55404	200103018	Administrative and Office Costs	4,576	
d	Headwaters International 2105 1st Avenue South minneapolis, MN 55404	411827780	Sow the Seeds donations for flood relief	8,354	
Totals				34,554	

108 Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?				Yes	No
					No

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge				
	***** Signature of officer			2008-07-29 Date	
Paid Preparer's Use Only	Ricki McMillan VP of Finance and Operations Type or print name and title				
	Preparer's signature Kim Hunwardsen		Date	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W)
	Firm's name (or yours if self-employed), address, and ZIP + 4 Eide Bailly LLP 5601 Green Valley Drive Ste 700 Minneapolis, MN 554371145				EIN 12-3456789 Phone no (952) 944-6166

SCHEDULE A
(Form 990 or 990EZ)

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 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

2007

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
David Wallinga 2105 First Avenue South Minneapolis, MN 55404	Program Director 40 00	77,138	7,150	0
Dale Wiehoff 2105 First Avenue South Minneapolis, MN 55404	VP of Communication 40 00	63,887	8,127	0
Kathryn Hoff 2105 First Avenue South Minneapolis, MN 55404	vp development 40 00	62,350	3,562	0
Mark Muller 2105 First Avenue South Minneapolis, MN 55404	Program Director 40 00	57,777	7,269	0
Corinne Rafferty 2105 First Avenue South Minneapolis, MN 55404	VP Prgms & Planning 40 00	62,296	9,497	0
Total number of other employees paid over \$50,000 ▶	10			

Part II-A

Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individual 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 ▶		

Part II-B

Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

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

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, include 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 ▶ \$ 23,244 (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)	1	Yes	
	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.) 📎			
a	Sale, exchange, or leasing property?	2a		No
b	Lending of money or other extension of credit?	2b		No
c	Furnishing of goods, services, or facilities?	2c		No
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? 📎	2d	Yes	
e	Transfer of any part of its income or assets?	2e		No
3a	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)	3a		No
b	Did the organization have a section 403(b) annuity plan for its employees?	3b	Yes	
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement	3c		No
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d		No
4a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g	4a		No
b	Did the organization make any taxable distributions under section 4966?	4b		
c	Did the organization make a distribution to a donor, donor advisor, or related person?	4c		
d	Enter the total number of donor advised funds owned at the end of the tax year ▶			
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶			
f	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0			
g	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0			

Part IV

Reason for Non-Private Foundation Status (See pages 4 through 7 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization

☐ Type I

☐ Type II

☐ Type III - Functionally Integrated

☐ Type III - Other

Provide the following information about the supported organizations. (see page 7 of the instructions.)					
(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
Total					

14

☐

An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	2,763,801	2,837,369	1,825,645	2,310,468	9,737,283
16 Membership fees received					0
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	798,514	656,198	1,048,264	1,421,670	3,924,646
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	156,135	128,830	134,105	59,434	478,504
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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					0
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets				3,013	3,013
23 Total of lines 15 through 22	3,718,450	3,622,397	3,008,014	3,794,585	14,143,446
24 Line 23 minus line 17	2,919,936	2,966,199	1,959,750	2,372,915	10,218,800
25 Enter 1% of line 23	37,185	36,224	30,080	37,946	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24				26a	204,376
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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts				26b	2,718,142
c Total support for section 509(a)(1) test Enter line 24, column (e)				26c	10,218,800
d Add Amounts from column (e) for lines 18 478,504 19 0 22 26b 2,718,142				26d	3,199,659
e Public support (line 26c minus line 26d total)				26e	7,019,141
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f	6868 85 %
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 (2006) (2005) (2004) (2003)					
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 11b, 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 (2006) (2005) (2004) (2003)					
c Add Amounts from column (e) for lines 15 16 17 20 21				27c	
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 from 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 2002 through 2005, 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					


Part V Private School Questionnaire (See page 7 of the instructions.)


(To be completed ONLY by schools that checked the box on line 6 in Part IV)

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?		Yes	No
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? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
31				
31				
31				
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 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? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
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		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	2,374
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	20,870
38	Total lobbying expenditures (add lines 36 and 37)	38	23,244
39	Other exempt purpose expenditures	39	2,710,243
40	Total exempt purpose expenditures (add lines 38 and 39)	40	2,733,487
41	Lobbying nontaxable amount Enter the amount from the following table— <div><div>If the amount on line 40 is—</div><div>The lobbying nontaxable amount is—</div><div>Not over \$500,00020% of the amount on line 40</div><div>Over \$500,000 but not over \$1,000,000\$100,000 plus 15% of the excess over \$500,000</div><div>Over \$1,000,000 but not over \$1,500,000\$175,000 plus 10% of the excess over \$1,000,000</div><div>Over \$1,500,000 but not over \$17,000,000\$225,000 plus 5% of the excess over \$1,500,000</div><div>Over \$17,000,000\$1,000,000</div></div>	41	286,674
42	Grassroots nontaxable amount (enter 25% of line 41)	42	71,669
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) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount	286,674	273,633	296,471	302,980	1,159,758
46	Lobbying ceiling amount (150% of line 45(e))					1,739,637
47	Total lobbying expenditures	23,244	3,629	3,829	6,540	37,242
48	Grassroots nontaxable amount	71,669	68,408	74,118	75,745	289,940
49	Grassroots ceiling amount (150% of line 48(e))					434,910
50	Grassroots lobbying expenditures	2,374	676	1,693	4,829	9,572

Part VI-B

Lobbying Activity by Nonelecting Public Charities
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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

Exempt Organizations (See page 12 of the instructions.)

501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

(i) Cash

(ii) Other assets

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

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.

	Yes	No
51a(i)		No
a(ii)		No
b(i)		No
b(ii)		No
b(iii)	Yes	
b(iv)		No
b(v)		No
b(vi)	Yes	
c		No

[illegible]

described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☒

Yes

T

No

b If "Yes," complete the following schedule

[illegible]

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2007

Attachment
Sequence No **67**

Name(s) shown on return Institute for Agriculture and Trade Policy	Business or activity to which this form relates Form 990 Page 2	Identifying number 36-3501938
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	125,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	500,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12 .▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶		

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr	22	51,037
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2007 tax year (see instructions)					
43 A mortization of costs that began before your 2007 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

Additional Data

Software ID:

Software Version:

EIN: 36-3501938

Name: Institute for Agriculture and Trade Policy

Form 990, Part III - Program Service Accomplishments:

	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	<p>Facing GlobalizationIATP works with organizations around the world to analyze how global trade agreements affect domestic farm and food policies, and to promote fair trade and cooperative U S global engagement Alongside a global coalition, IATP advocates for trade policies that promote economic justice, strong health standards, labor and human rights, environmental sustainability and, most fundamentally, transparent and democratic global institutions In 2007, the work of IATP's Trade and Global Governance program and Trade Information Project included Numerous presentations on U S agriculture and trade policies to various coalitions, foundations, conferences and networks throughout the world Numerous presentations on global governance issues to various conferences, classrooms and other audiences Organizing and hosting conferences and meetings, including, among others, the Lessons from NAFTA conference in Minneapolis, and meetings of the Global dialogue, Rebalancing Global Norms and Building Sustainable Futures Organized trainings in Geneva for NGOs to learn about the WTO trade negotiations on agriculture and on services Holding a series of briefings for negotiators from developing countries on aspects of WTO agriculture trade rules, including food aid, state trading enterprises and the special safeguard mechanism Representatives from more than 40 countries, many from Africa, were in attendance Briefings will continue throughout the summer of 2008 Providing technical advice on issues of trade, agriculture and intellectual property rights to delegates, non-governmental organizations, and indigenous groups Participating in the EcoFair Trade Dialogue and contributing to its proposals for reform in Slow Trade-Sound Farming A Multilateral Framework for Sustainable Markets in Agriculture Hosted a frequently trafficked website on trade and agriculture Ongoing research, analysis and publication of reports, including Biofuels and Global Water ChallengesThe World Bank's WDR 2008 Agriculture and Development - Response from a Slow Trade, Sound Farming PerspectivePatents Taken for Granted in Plans for a Global Biofuels MarketPrivatizing U S WaterConfronting the Real Challenges Where next for the Doha Negotiations on Agriculture?Revenue-based Countercyclical Payments U S Policy Disaster Relief?Losing Control of U S Food SafetyThe Common Agricultural Policy A Brief IntroductionU S WTO Commitments and the Farm BillMoving Past the Pain Time for a New Trade FrameworkStill Not Confronting the Real Challenges Part II of the Challenges Paper for the Doha Negotiations on AgricultureAun sin Confrontar los Desafios RealesToujours pas d'attention pour les vrais defisL'aide peut-elle reparer le commerceAnalyse de l'IATP sur la proposition d'Aide au Commercea l'OMCLa crise du coton de l'OMC et la crise des prix des matieres premiereWater Crisis and Food Sovereignty from a Gender PerspectiveThe Guessing Game How Will the U S Play Agriculture Trade in 2007A Row to Hoe the Gendered Impact of Trade Liberalization on our Food System on Agricultural Markets and on Women's Human Rights</p> <p>(Grants and allocations \$ 5,000) If this amount includes foreign grants, check here <input type="checkbox"/></p>	767,535
b	<p>Building SustainabilityThrough its Environment and Agriculture and Sustainable Forestry programs, IATP seeks to enhance the quality of life in rural agricultural communities by promoting conservation-based economic opportunities IATP's programs encourage agricultural diversification, value-added opportunities, regional food systems and effective farm, food and transportation policy Work included Brining the public health community into the national discussion about the Farm Bill, including organizing a groundbreaking gathering of public health and agrecultural experts to discuss the role agriculture policy plays in childhood obesity Co-founded and provided leadership for "Building Sustainable Futures for Farmers Globally," a campaign of 60 farm, faith, consumer, environmental, development and rural advocacy organizations Developed policy to help the biofuel market in Minnesota move towards more sustainable cellulosic feedstocks Worked with farmers and farm organizations throughout the Midwest on developing opportunities for alternative crops and farm income, including biomass-to-energy, local food markets, and agri-tourism Outreach into the public health community to foster a policy dialogue and develop an agricultural policy strategy between farmers, environmentalists and public health professionals Expansion of our mini-farmers market program, designed to get more healthy, local foods into low-income neighborhoods in the Twin Cities Contributed to NGO networks on generating benefits from agriculture, including farm-to-school initiatives, farm bill discussions, and the creation of local food systems Publication of information regarding sustainable forestry, including weekly listserv entitled Community Forest Resource Center Weekly Summary weekly listserv and the print newsletter, Community Forestry Connections Ongoing technical support of new and existing landowner groups dedicated to responsible and sustainable management of forests in the Upper Midwest Development of demonstration sites for private landowner sustainable forest management Operation and successful audit from Smartwood of our Forest Stewardship Council (FSC) certificate for umbrella program that provides access to certification for family forests in the Upper Midwest Trained foresters and loggers on sustainable forestry practices, including FSC-compatible forest stewardship plans Hosting a series of one-day workshops in Collegeville, Duluth, Grand Rapids, Bemidji, Baxter, Detroit Lakes and Altura designed to help foresters and resource managers become familiar with plant and insect species invading Minnesota's woodlands Co-founded and provided leadership for "building Sustainable Futures for Farmers Globally", a campaign of 60 farm, faith, consumer, environmental, development and rural advocacy organizations Directing a collaborative project with the United States Forest Service, loggers, university researchers, and local communities to test forest biomass harvesting Monitoring the technical committee charged with developing woody biomass harvesting standards in Minnesota Coalition work to build support for sustainable woody biomass harvesting and utilization in Minnesota Ongoing research, analysis, and publication of reports and newsletters, including Food versus Fuel in the United States Can Both Win in the Era of EthanolThe Fair Farm Bill Series A Fair Farm Bill for Taxpayers A Fair Farm Bill for Conservation A Fair Farm Bill and Immigration A Fair Farm Bill for Public Health A Fair Farm Bill for Competitive Markets A Fair Farm Bill for the World's Hungry A Fair Farm Bill for Renewable Energy A Fair Farm Bill for the World A Fair Farm Bill for AmericaThe Farm Bill and Public Health An OverviewA Competition Title for FarmersConsidering the Contribution of U S Food and Agricultural Policy to the Obesity Epidemic Overview and Opportunities10 Ways to Get to Get Healthy, Local Foods into Low-Income Neighborhoods A Minneapolis Resource GuideRevenue-based Countercyclicals A Poor SubstitutePerennial Crops Key to Bioeconomy's Future (published in Science)The Guessing Game How will the U S play agriculture trade in 2007 IATP and the Wedge Natural Foods Co-op established a joint project, Sow the Seeds Fund, to support sustainable local food systems in the Midwest Following the severe flooding in the late summer of 2007, Sow the Seeds raised and distributed close to \$400,000 indisaster relief payments for farmers who suffered flood damage</p> <p>(Grants and allocations \$ 383,900) If this amount includes foreign grants, check here <input type="checkbox"/></p>	859,217
c	<p>Making Connections Through its Food and Agriculture work and its Rural Communities program, IATP fosters a working landscape, a development model that maximizes income-generating productivity, environmental benefits and strengthened interconnectivity between urban and rural, people and land, and food and community In 2007 these programs Published In the Field, a rural community's blog Presented at numerous business, NGO, university and government conferences and meetings on the potential for biopolymers and biofuels Provided technical assistance to business interested in greening their purchasing and production and helped found a new business - NGO coalition to promote safer chemical and sustainable material use Hosted a Midwest Rural Somali meeting to better connect rural Somali refugees from different communities Hosted the rural Youth Summit in Ames, Iowa to build awareness about issues faced by young people in rural area With Friends of the Earth - US, drafted principles for sustainable biomass production Helped build the Sustainable Biomaterials Collaborative to look at life-cycle issues for bioplastics Created a searchable database for federal rural policy Ongoing research, analysis, and publication of reports and newsletters, including Biofueling Rural Development Making the Case for linking Biofuel Production to Rural Revitalization (Carsey Institute Policy Brief No. 5)IATP Sustainable Biomass Production Principles and PracticesSustainable Biomass Land Reserves for a Sustainable FutureRural Communities NewsletterIn the Field (blog)Why Promote Green Chemistry?Why We Need Green Chemistry?A Sustainable Vision Creating Community Principles for the Madelia Model</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	492,097
d	<p>Promoting Safe Food and Healthy EcosystemsFood accounts for most of a person's exposure to many toxic pollutants IATP's Food and Health program advocates for a less contaminated food supply and more sustainable food production, while supporting family farmers and rural communities Our work extends across the food chain, informing and influencing farmers, food purchasers, health professionals and policymakers Work in 2007 included Provided leadership in various advocacy networks, including Keep Antibiotics Working, Collaborative on Health and the Environment, and Health Care without Harm Developed a policy which was passed by the Minnesota Legislature to ban the use and sale of a number of mercury-containing devices, eliminate the use of mercury in K-12 schools and expand labeling and recycling requirements for mercury-containing products where there are no viable mercury-free alternatives, such as fluorescent lamps Organized and co-hosted a landmark meeting at Wingspread Conference Center of contributions of federal farm policy to the obesity epidemic, with 40 of the nation's leading leaders and policy makers around obesity, public health, sustainable agriculture and nutrition Acted as a resource for health professionals wanting to advise their patients on the purchase of healthier, more sustainable food Helped hospitals and other health care facilities seeking to buy nutritious food produced in an ecologically safe, economically sound and socially responsible manner Helped develop policy which passed in the Minnesota state legislature to eliminate the unnecessary use of toxic mercury in products Organized doctors and other health professionals to call for the 2007 farm bill to be a "Healthy Food Bill", to better combat childhood obesity and other illnesses by making healthy food more affordable and accessible Provided leadership for Healthy Legacy, a statewide campaign to improve public health by reforming chemical policy and production processes Gave keynote addresses to public health groups, dietetics groups, sustainable farming groups, cultural creatives, organic producers, and others on the health impacts of industrial food production and environmental contaminates in the food chain Continued work on "greening" the heath care industry and build institutional demand for sustainable food by hosting roundtables for hospital food service managers and distributing a toolkit for making connections to healthier, more local food Ongoing research, analysis, and publication of reports, including Mercury Free Product AlternativesProtecting Public Health from Toxic MercuryProtecting Public Health from Toxic Flame Retardants</p> <p>(Grants and allocations \$ 92,506) If this amount includes foreign grants, check here <input type="checkbox"/></p>	522,045
e	<p>Communicating our VisionIn addition to work outlined above, in 2007 IATP Published seven issues of IATP News- an electronic newsletter describing organizational activities Distributed 24 press releases and 17 commentaries to and for news outlets Maintained regularly updated websites, online resource centers for IATP's reports, fact sheets and other relevant publications, and an online media center where all press releases and commentaries from the organization can be easily viewed Maintained a listing of IATP experts and links to IATP's various new bulletins Maintained the Minnesota International Directory- an online listing of organizations, businesses, and individuals involved with international issues (see www.mnintldirectory.info) Hosted websites for the Collaborative on Health and the Environment, for Keep Antibiotics Working, and for the Kellogg Foundation's Food and Society Fellows program Produced a podcast called Radio Sustain- a bi-weekly program on fair trade, resilient rural communities, safe food and a healthy environment Hosted Minnesota Global, an occasional series of speakers on global issues open to the public Launched the Think forward blog, where IATP staff comment on issues related to their work Hosted "Our Daily Bread", a powerful film on industrial food systems at the Walker Art Center in Minneapolis</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/></p>	92,593

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Dr Arre van den Brand 2105 First Avenue South Minneapolis, MN 55404	Board Chair 1 00	0	0	0
Rod Leonard 2105 First Avenue South Minneapolis, MN 55404	Treasurer 1 00	0	0	0
Dr Rudolph Buntzel 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Mary Ellen Lloyd 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Becky Glass 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Dr Candido Grzybowski 2105 First Avenue South Minneapolis, MN 55404	director 1 00	0	0	0
Dr joseph Rocher 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Mika Iba 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Stephen Shrybman Esq 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0
Harriet Barlow 2105 First Avenue South Minneapolis, MN 55404	Director 1 00	0	0	0

Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:

(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 plans	(E) Expense account and other allowances
Lucia Watson 2105 First Avenue South Minneapolis, MN 55404	director 1 00	0	0	0
Ricki McMillan 2105 First Avenue South Minneapolis, MN 55404	VP of Finance & Operations 40 00	66,170	7,730	0
James Harkness 2105 First Avenue South Minneapolis, MN 55404	President 40 00	100,000	4,622	0

Form 990, Part VI, Line 80b - If "Yes", enter the name of the organization and whether it is exempt or nonexempt:

Name of the Organization	Exempt	Nonexempt
IATPAction	X	
Headwaters International Inc		X

Form 990, Part VI, Line 91b - If "Yes," enter the name of the foreign country:

Country
SZ
AU

Form 990, Part VI, Line 91c - If "Yes," enter the name of the foreign country:

Country
SZ
AU

Form 990, Part VIII - Relationship of Activities to the Accomplishment of Exempt Purposes:

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	Publication sales revenue is generated from video and print media, made available to educate the public in small groups and in remote locations on topics within the organization's exempt domain
93b	Contract service fees are earned from research and writing undertaken and performing services (i e , on "regranted"dollars) on behalf of private foundations and other not-for-profit entities these revenues contribute to the growth of the information pool relating to taxpayer's exempt purpose and further goals of educating and informing citizen participation in policy arenas
93c	Fees from conferences represent forum admissions or payments made by other organizations for events highlighting discussions relating to the organization's exempt purpose
93d	Administrative services provided to a wholly-owned subsidiary and a controlled organization
93E	Miscellaneous income is generated from funds received for refunds, rebate, copying, or other occassional activities

TY 2007 Cash Grants Paid Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Class of Activity	Recipient's name	Address	Amount	Relationship
Grant	Alfred Lehmkuhl	32041 Reinhard Drive Winona, MN 55987	5,000	None
Grant	Arc Greater Twin Cities	2446 University AV W 110 St Paul, MN 55416	9,700	None
Grant	Avalanche Organics LLC	S 7188 State Hwy 131 Viola, WI 54664	39,000	None
grant	Badgersett Research Corp	18606 Deer Road Canton, MN 55922	5,000	none
grant	Bonnie Haugen	12620 Deer Road canton, MN 55922	5,000	none
grant	Carl Ask	16452 County 26 Houston, MN 55943	2,100	none
grant	CIEL	1350 Connecticut Avenue NW Suite 1100 Washington, DC 200361739	3,000	none
grant	Clean Water Fund	308 East Hennepin AV Minneapolis, MN 55414	43,106	none

Class of Activity	Recipient's name	Address	Amount	Relationship
grant	Driftless Organics	50561 County Hwy B Soldiers Grove, WI 54655	47,000	none
grant	Environmental Justice Advocates of MN	2100 Plymouth AV N Minneapolis, MN 55411	9,000	none
grant	Eric hoiland	300 W Winona Street Rushford, MN 55971	32,500	none
grant	Eric Jacobson	22014 County Road 2 Rushford, MN 55971	3,500	none
grant	Featherstone Fruitys & Vegetables LLC	30997 Zephyr Valley Lane Rushford, MN 55971	47,000	none
grant	Felix Thalhammer Capri Creamery LLC	26965 Dieter Hollow Blue River, WI 53518	11,750	none
grant	Future Fruit Farm	5363 Knobs Road Ridgeway, WI 53582	21,250	none
grant	Harmony Valley Farm	S 3442 Wire Hollow Road Viroqua, WI 54665	47,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
grant	Indigenous Educ Network of Turtle Island	219 Bemidji Avenue N Bemidji, MN 56601	8,200	none
grant	Jen Ehr Family Farm	6837 Elder Lane Sun Prairie, WI 53590	5,000	none
grant	Jennifer Mark	232 County 9 Houston, MN 55943	5,000	none
grant	Joan Niles-Bohacik	22620 County Highway D Richland Center, WI 53581	3,500	none
grant	Judy Peterson	S3328 Peterson Drive Viroqua, WI 54665	2,800	none
grant	Keewaydin Family Farms	15270 Haucke Lane Viola, WI 54664	2,500	none
grant	Kevin Colson	PO Box 247 Wauzeka, WI 58826	5,000	none
grant	Laverne Lisney	E11465 Highway 82 LeFarge, WI 54639	1,500	none

Class of Activity	Recipient's name	Address	Amount	Relationship
grant	Learning Disabilities Ass'n of America	5354 Parkdale Drive Suite 200 Minneapolis, MN 55416	9,700	none
grant	Lonny Dietz	17485 Calico Hill Road Altura, MN 55910	5,000	none
grant	Merrill Gardner	2107 Golfview Lane Onalaska, WI 54650	1,000	none
grant	Michael Busch	24208 County Road 17 Winona, MN 55987	3,500	none
grant	Minneapolis Urban League	2100 Plymouth Avenue N Minneapolis, MN 55411	900	none
grant	Monica Alexander	301 Railway Avenue Soldiers Grove, WI 54655	500	none
grant	MPIRG	1313 5th Street SE Minneapolis, MN 55414	9,000	none
grant	North-South Institute	55 Murray ST Suite 200 Ottawa, Ontario k1n5m3 CA	2,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
grant	Patricia Schneider	E4644 Irish Ridge Road Viroqua, WI 54665	5,000	none
grant	Peggy Burrichter	2793 Steinbach Road Dorchester, IA 52104	4,000	none
grant	Raymond Mark	448 County 9 Houston, MN 55943	5,000	none
grant	Rock Sptring Farm	3765 Highlandville Road Decorah, IA 52101	14,500	none
grant	Steven Holcombe	E9895 Harrison Hollow Road Readtown, WI 54652	5,000	none
grant	Sue Huber - Sibby's Farm Inc	S 2987 Sebion Road Westby, WI 54667	39,000	none
grant	Sweet Earth Organic Farm	PO Box 323 Wauzeka, WI 53826	5,000	none
grant	Tapestry Gardens	5804 County Highway 6 La Crescent, MN 55947	5,000	none

Class of Activity	Recipient's name	Address	Amount	Relationship
grant	Women's Environmental Institute	PO Box 128 North Branch, MN 55056	2,900	none

TY 2007 Investments - Other Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Book Value	Cost/FMV
Investment in Subsidiary	412,799	C

TY 2007 Land etc. Schedule**Name:** Institute for Agriculture and Trade Policy**EIN:** 36-3501938

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
Building	600,366	136,201	464,165
Building Improvements	196,121	112,684	83,437
Equipment	265,904	230,270	35,634

TY 2007 Mortgages and Notes Payable Schedule**Name:** Institute for Agriculture and Trade Policy**EIN:** 36-3501938**Total Mortgage Amount:** 388694

Item No.	1
Lender's Name	Western Bank
Lender's Title	
Relationship to Insider	None
Original Amount of Loan	80000
Balance Due	27409
Date of Note	2000-09
Maturity Date	2010-12
Repayment Terms	Monthly
Interest Rate	7.5000
Security Provided by Borrower	Real Property
Purpose of Loan	Program Support
Description of Lender Consideration	NONE
Consideration FMV	

TY 2007 Other Assets Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Beginning of Year Amount	End of Year Amount
other	4,214	1,595
due from affiliate	0	25,087

TY 2007 Other Changes in Net Assets Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Amount
Unrealized loss on marketable securities	-12,746

TY 2007 Other Investment Income Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Amount
Income from subsidiary	82,304

TY 2007 Other Revenues Included Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Amount
Net assets released from restriction	2,528,138

**TY 2007 Other Revenues
Not Included Schedule**

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	Amount
Contributions recorded in fund balance for financial statements	3,006,266

TY 2007 Relationship Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Person Name / Business Name	Title or Role	Person Name 2 / Business Name 2	Title or Role 2	Relationship
Corinne Rafferty	VP of Programs & Planning	Dale Wiehoff	VP of Communication & IT	Married

TY 2007 Other Income Schedule

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Description	2006	2005	2004	2003	Total
Miscellaneous				3,013	3,013

TY 2007 Self Dealing Statement

Name: Institute for Agriculture and Trade Policy

EIN: 36-3501938

Line Number	Explanation
2d	During the year, the following individuals were reimbursed more than \$1,000 for expenses under the accountable plan:James Harkness - \$1,847Dr. Arie van den Brand - \$1,400Mika Iba - \$2,213Steven Shrybman - \$2,806See Form 990, Part V