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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No

1

Briefly describe the organization's mission

Provide research, education, and financial support in precedent setting legal issues, particularly matters of concern to the agricultural community IALF seeks to further the understanding of agricultural legal issues within the agricultural community, the three branches of government, legal community and the public at large through education, research and litigation

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ 17,937 including grants of \$ ) (Revenue \$ )

IALF supports litigation which has the potential to establish legal precedent and clarity on matters of concern to the agricultural community in Indiana The IALF seeks to further the understanding of agricultural legal issues within the agricultural community, the three branches of government and the public at large Areas of primary focus have been nght to farm and private property rights

4b

(Code ) (Expenses \$ 13,775 including grants of \$ 2,000 ) (Revenue \$ )

IALF supports educational programs that deal with legal issues facing farmers This past year included meetings dealing with profiting from responsible use of land-based natural resources and highlighting mineral rights issues IALF supported Natural Resource Enterprises Programs in association with Purdue University to educate people about how to generate income through alternative agricultural enterprises and agritourism such as forest management, hunting, fishing, bird watching and trail riding Legal issues discussed included premises liability, liability limitation through choice of business entity, waivers and indemnification principles and Indiana agritourism and recreational use statutes Regional mineral rights meetings were also held to cover the legal aspects of leasing and protecting surface owners rights

4c

(Code ) (Expenses \$ 8,835 including grants of \$ ) (Revenue \$ )

IALF provides financial support in developing publications that assist farmers and others in understanding critical legal issues affecting agriculture The IALF has supported the creation of an Indiana Environmental Law handbook to be utilized by attorneys and farmers The IALF has updated its Employment Law checklist publication which is used by attorneys and farmers dealing with agriculture related employment issues The IALF continues to publish a monthly newsletter, The Spotlight, which contains articles on current legal issues impacting Indiana agriculture

4d

Other program services (Describe in Schedule O )

(Expenses \$ 10,000 including grants of \$ 10,000 ) (Revenue \$ )

4e

Total program service expenses ▶ 50,547

Form 990 (2013)

Part IV

Checklist of Required Schedules

|                                                                                                                                                                                                                                                                                                                            | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>                                                                                        | Yes |    |
| <b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?                                                                                                                       | Yes |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>                                                                                                                      |     | No |
| <b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>                                                                                                       |     | No |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>                                                                               |     | No |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>                                                    |     | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>                                                                                            |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>                                                                                                                                                         |     | No |
| <b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>             |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>                                                                                                     |     | No |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable                                                                                                                                                                   |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>                                                                                                                                                                       |     | No |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>                                                                                                     |     | No |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>                                                                                                     |     | No |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>                                                                                                                      |     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>                                                                                                                                                                                     |     | No |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>                                                            |     | No |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>                                                                                                                                                        |     | No |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>                                                                           |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>                                                                                                                                                                                                        |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                     |     | No |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i> |     | No |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>                                                                                                           |     | No |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>                                                                                                     |     | No |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>                                                                                            |     | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>                                                                                                                           |     | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>                                                                                                                                                     |     | No |
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>                                                                                                                                                                                                             |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                                      |     |    |

Part IV

Checklist of Required Schedules (continued)

|     |                                                                                                                                                                                                                                                                                                                            |     |     |    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|----|
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .                                                                                                      | 21  | Yes |    |
| 22  | Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .                                                                                                            | 22  |     | No |
| 23  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .                                                      | 23  | Yes |    |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .                            | 24a |     | No |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .                                                                                                                                                                                                                  | 24b |     |    |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .                                                                                                                                                                       | 24c |     |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .                                                                                                                                                                                                            | 24d |     |    |
| 25a | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .                                                                                                      | 25a |     | No |
| b   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .                                       | 25b |     | No |
| 26  | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .                                    | 26  |     | No |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . . | 27  |     | No |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)                                                                                                                               |     |     |    |
| a   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .                                                                                                                                                                                                   | 28a |     | No |
| b   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .                                                                                                                                                                                | 28b |     | No |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . .                                                                                      | 28c |     | No |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . .                                                                                                                                                                                                      | 29  |     | No |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .                                                                                                                                  | 30  |     | No |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .                                                                                                                                                                                        | 31  |     | No |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .                                                                                                                                                                      | 32  |     | No |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .                                                                                                                      | 33  |     | No |
| 34  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .                                                                                                                                                                  | 34  | Yes |    |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                                    | 35a |     | No |
| b   | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . .                                                                                           | 35b |     |    |
| 36  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .                                                                                                                           | 36  | Yes |    |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>                                                                                       | 37  |     | No |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .                                                                                                                              | 38  | Yes |    |

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

|                                                                                                                                                                                                                                                                         |  |  | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-----|----|
| 1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.                                                                                                                                                                                        |  |  |     |    |
| 1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                     |  |  |     |    |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                              |  |  | Yes |    |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.                                                                                       |  |  |     |    |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                   |  |  | Yes |    |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                        |  |  |     | No |
| b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.                                                                                                                                                          |  |  |     |    |
| 4a 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)?                           |  |  |     | No |
| b If "Yes," enter the name of the foreign country: _____<br>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.                                                                                              |  |  |     |    |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?                                                                                                                                                                |  |  |     | No |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                      |  |  |     | No |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                                                    |  |  |     |    |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                                              |  |  |     | No |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                         |  |  |     |    |
| 7 Organizations that may receive deductible contributions under section 170(c).                                                                                                                                                                                         |  |  |     |    |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?                                                                                                                       |  |  |     | No |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                       |  |  |     |    |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                  |  |  |     | No |
| d If "Yes," indicate the number of Forms 8282 filed during the year.                                                                                                                                                                                                    |  |  |     |    |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                                       |  |  |     | No |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                          |  |  |     | No |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                      |  |  |     | No |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                                                    |  |  |     | No |
| 8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |  |  |     |    |
| 9 Sponsoring organizations maintaining donor advised funds.                                                                                                                                                                                                             |  |  |     |    |
| a Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                               |  |  |     |    |
| b Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                |  |  |     |    |
| 10 Section 501(c)(7) organizations. Enter                                                                                                                                                                                                                               |  |  |     |    |
| a Initiation fees and capital contributions included on Part VIII, line 12.                                                                                                                                                                                             |  |  |     |    |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.                                                                                                                                                                          |  |  |     |    |
| 11 Section 501(c)(12) organizations. Enter                                                                                                                                                                                                                              |  |  |     |    |
| a Gross income from members or shareholders.                                                                                                                                                                                                                            |  |  |     |    |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).                                                                                                                                          |  |  |     |    |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                          |  |  |     |    |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                                                |  |  |     |    |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers.                                                                                                                                                                                                     |  |  |     |    |
| a Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                      |  |  |     |    |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.                                                                                                            |  |  |     |    |
| c Enter the amount of reserves on hand.                                                                                                                                                                                                                                 |  |  |     |    |
| 14a Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                                          |  |  |     | No |
| b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.                                                                                                                                                            |  |  |     |    |

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

|                                                                                                                                                                                                                  |                                                                                                                                                                                                                               |     |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
|                                                                                                                                                                                                                  |                                                                                                                                                                                                                               | Yes | No  |
| 1a                                                                                                                                                                                                               | Enter the number of voting members of the governing body at the end of the tax year . . . . .                                                                                                                                 | 13  |     |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O |                                                                                                                                                                                                                               |     |     |
| b                                                                                                                                                                                                                | Enter the number of voting members included in line 1a, above, who are independent . . . . .                                                                                                                                  | 11  |     |
| 2                                                                                                                                                                                                                | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .                                               | 2   | No  |
| 3                                                                                                                                                                                                                | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . | 3   | No  |
| 4                                                                                                                                                                                                                | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .                                                                                                    | 4   | No  |
| 5                                                                                                                                                                                                                | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .                                                                                                          | 5   | No  |
| 6                                                                                                                                                                                                                | Did the organization have members or stockholders? . . . . .                                                                                                                                                                  | 6   | No  |
| 7a                                                                                                                                                                                                               | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .                                                                  | 7a  | No  |
| b                                                                                                                                                                                                                | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .                                                           | 7b  | No  |
| 8                                                                                                                                                                                                                | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following                                                                                              |     |     |
| a                                                                                                                                                                                                                | The governing body? . . . . .                                                                                                                                                                                                 | 8a  | Yes |
| b                                                                                                                                                                                                                | Each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                               | 8b  | Yes |
| 9                                                                                                                                                                                                                | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .        | 9   | No  |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

|                                                                                    |                                                                                                                                                                                                                                                                                                        |     |     |
|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
|                                                                                    |                                                                                                                                                                                                                                                                                                        | Yes | No  |
| 10a                                                                                | Did the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                                                                                           | 10a | No  |
| b                                                                                  | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .                                                                   | 10b |     |
| 11a                                                                                | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .                                                                                                                                                                  | 11a | No  |
| b                                                                                  | Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .                                                                                                                                                                                                 |     |     |
| 12a                                                                                | Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .                                                                                                                                                                                                      | 12a | Yes |
| b                                                                                  | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                          | 12b | Yes |
| c                                                                                  | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .                                                                                                                                           | 12c | No  |
| 13                                                                                 | Did the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                    | 13  | Yes |
| 14                                                                                 | Did the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                               | 14  | Yes |
| 15                                                                                 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?                                                                                   |     |     |
| a                                                                                  | The organization's CEO, Executive Director, or top management official . . . . .                                                                                                                                                                                                                       | 15a | Yes |
| b                                                                                  | Other officers or key employees of the organization . . . . .                                                                                                                                                                                                                                          | 15b | No  |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) |                                                                                                                                                                                                                                                                                                        |     |     |
| 16a                                                                                | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                        | 16a | No  |
| b                                                                                  | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b |     |

Section C. Disclosure

|    |                                                                                                                                                                                                                                                                                                                                                                                                                |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 17 | List the States with which a copy of this Form 990 is required to be filed▶IN                                                                                                                                                                                                                                                                                                                                  |
| 18 | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.<br><input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O) |
| 19 | Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year                                                                                                                                                                                                               |
| 20 | State the name, physical address, and telephone number of the person who possesses the books and records of the organization<br>▶Indiana Farm Bureau Inc   225 S East Street<br>Indianapolis,IN   462061290   (317) 692-7851                                                                                                                                                                                   |

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A)<br>Name and Title                        | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|-----------------------------------------------------------------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                              |                                                                                            | Individual trustee or director                                                                            | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |                                                                       |                                                                            |                                                                                               |
| (1) Mark Bacon<br>Director                   | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 15,600                                                                     | 0                                                                                             |
| (2) Isabella Chism<br>Director               | 25<br>35 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 21,703                                                                     | 0                                                                                             |
| (3) Jeffrey Gormong<br>Director              | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 14,055                                                                     | 0                                                                                             |
| (4) Kerry Goshert<br>Director - end 12-10-13 | 1 00<br>10 00                                                                              | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 10,425                                                                     | 0                                                                                             |
| (5) Larry Jemas<br>Director                  | 1 00<br>10 00                                                                              | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 7,740                                                                      | 0                                                                                             |
| (6) Steven Maple<br>Director                 | 1 00<br>10 00                                                                              | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 13,260                                                                     | 0                                                                                             |
| (7) Kevin Ousley<br>Director                 | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 585                                                                        | 0                                                                                             |
| (8) Robert Schickel<br>Director              | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 13,710                                                                     | 0                                                                                             |
| (9) Philip Springstun<br>Director            | 1 00<br>10 00                                                                              | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 12,600                                                                     | 0                                                                                             |
| (10) Scott Trennepohl<br>Director            | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 7,800                                                                      | 0                                                                                             |
| (11) Kevin Underwood<br>Director             | 1 00<br>10 00                                                                              | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 11,850                                                                     | 0                                                                                             |
| (12) David Wyeth<br>Director                 | 25<br>10 00                                                                                | X                                                                                                         |                       |         |              |                              |        | 0                                                                     | 10,020                                                                     | 0                                                                                             |
| (13) Randall Kron<br>Vice President          | 50<br>15 00                                                                                | X                                                                                                         |                       | X       |              |                              |        | 0                                                                     | 57,173                                                                     | 24,446                                                                                        |
| (14) Donald Villwock<br>President            | 50<br>35 00                                                                                |                                                                                                           |                       | X       |              |                              |        | 0                                                                     | 113,626                                                                    | 14,222                                                                                        |
| (15) Mark Sigler<br>Treasurer                | 50<br>40 00                                                                                |                                                                                                           |                       | X       |              |                              |        | 0                                                                     | 163,472                                                                    | 48,149                                                                                        |
| (16) Mark Thornburg<br>Secretary             | 5 00<br>40 00                                                                              |                                                                                                           |                       | X       |              |                              |        | 0                                                                     | 109,132                                                                    | 38,700                                                                                        |
| (17) Beverly Thorpe<br>Assistant Secretary   | 1 00<br>40 00                                                                              |                                                                                                           |                       | X       |              |                              |        | 0                                                                     | 75,625                                                                     | 17,155                                                                                        |

## Part VII

|           |                                                                        |   |  |         |         |
|-----------|------------------------------------------------------------------------|---|--|---------|---------|
| <b>1b</b> | <b>Sub-Total . . . . .</b>                                             | ▼ |  |         |         |
| <b>c</b>  | <b>Total from continuation sheets to Part VII, Section A . . . . .</b> | ▼ |  |         |         |
| <b>d</b>  | <b>Total (add lines 1b and 1c) . . . . .</b>                           | ▼ |  | 738,554 | 163,707 |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 4

|   |                                                                                                                                                                                                                                               | Yes | No  |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 3 | Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .                                        | 3   | No  |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . . | 4   | Yes |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .                       | 5   | No  |

## **Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

|                                                           |                                           |                                                                                                                                         | (A)<br>Total revenue                                                                      | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections<br>512-514 |       |
|-----------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|-------|
| Contributions, Gifts, Grants<br>and Other Similar Amounts | 1a                                        | Federated campaigns . . . . . 1a                                                                                                        |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | b                                         | Membership dues . . . . . 1b                                                                                                            |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | c                                         | Fundraising events . . . . . 1c                                                                                                         | 50                                                                                        |                                                    |                                         |                                                                     |       |
|                                                           | d                                         | Related organizations . . . . . 1d                                                                                                      | 60,000                                                                                    |                                                    |                                         |                                                                     |       |
|                                                           | e                                         | Government grants (contributions) 1e                                                                                                    |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | f                                         | All other contributions, gifts, grants, and<br>similar amounts not included above 1f                                                    | 67,442                                                                                    |                                                    |                                         |                                                                     |       |
|                                                           | g                                         | Noncash contributions included in lines<br>1a-1f \$                                                                                     |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | h                                         | Total. Add lines 1a-1f . . . . .                                                                                                        | 127,492                                                                                   |                                                    |                                         |                                                                     |       |
| Program Service Revenue                                   | 2a                                        | Business Code                                                                                                                           |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | b                                         |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | c                                         |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | d                                         |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | e                                         |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | f                                         | All other program service revenue                                                                                                       |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | g                                         | Total. Add lines 2a-2f . . . . .                                                                                                        |                                                                                           |                                                    |                                         |                                                                     |       |
|                                                           | Other Revenue                             | 3                                                                                                                                       | Investment income (including dividends, interest,<br>and other similar amounts) . . . . . | 6,640                                              |                                         |                                                                     | 6,640 |
| 4                                                         |                                           | Income from investment of tax-exempt bond proceeds . . . . .                                                                            |                                                                                           |                                                    |                                         |                                                                     |       |
| 5                                                         |                                           | Royalties . . . . .                                                                                                                     |                                                                                           |                                                    |                                         |                                                                     |       |
| 6a                                                        |                                           | Gross rents                                                                                                                             |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           | Less rental expenses                                                                                                                    |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           | Rental income or (loss)                                                                                                                 |                                                                                           |                                                    |                                         |                                                                     |       |
| d                                                         |                                           | Net rental income or (loss) . . . . .                                                                                                   |                                                                                           |                                                    |                                         |                                                                     |       |
| 7a                                                        |                                           | Gross amount from sales of assets other than inventory                                                                                  |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           | Less cost or other basis and sales expenses                                                                                             |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           | Gain or (loss)                                                                                                                          |                                                                                           |                                                    |                                         |                                                                     |       |
| d                                                         |                                           | Net gain or (loss) . . . . .                                                                                                            |                                                                                           |                                                    |                                         |                                                                     |       |
| 8a                                                        |                                           | Gross income from fundraising events (not including<br>\$ _____ of contributions reported on line 1c)<br>See Part IV, line 18 . . . . . |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           | Less direct expenses . . . . .                                                                                                          |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           | Net income or (loss) from fundraising events . . . . .                                                                                  |                                                                                           |                                                    |                                         |                                                                     |       |
| 9a                                                        |                                           | Gross income from gaming activities<br>See Part IV, line 19 . . . . .                                                                   |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           | Less direct expenses . . . . .                                                                                                          |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           | Net income or (loss) from gaming activities . . . . .                                                                                   |                                                                                           |                                                    |                                         |                                                                     |       |
| 10a                                                       |                                           | Gross sales of inventory, less returns and allowances . . . . .                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           | Less cost of goods sold . . . . .                                                                                                       |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           | Net income or (loss) from sales of inventory . . . . .                                                                                  |                                                                                           |                                                    |                                         |                                                                     |       |
| Miscellaneous Revenue                                     |                                           | Business Code                                                                                                                           |                                                                                           |                                                    |                                         |                                                                     |       |
| 11a                                                       |                                           |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| b                                                         |                                           |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| c                                                         |                                           |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| d                                                         | All other revenue . . . . .               |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| e                                                         | Total. Add lines 11a-11d . . . . .        |                                                                                                                                         |                                                                                           |                                                    |                                         |                                                                     |       |
| 12                                                        | Total revenue. See Instructions . . . . . | 134,132                                                                                                                                 |                                                                                           |                                                    |                                         | 6,640                                                               |       |

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. |                                                                                                                                                                                                                                                | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|----------------------------------------|-----------------------------|
| 1                                                                              | Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.                                                                                                                                       | 12,000                | 12,000                          |                                        |                             |
| 2                                                                              | Grants and other assistance to individuals in the United States. See Part IV, line 22.                                                                                                                                                         | 0                     |                                 |                                        |                             |
| 3                                                                              | Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.                                                                                                            | 0                     |                                 |                                        |                             |
| 4                                                                              | Benefits paid to or for members.                                                                                                                                                                                                               | 0                     |                                 |                                        |                             |
| 5                                                                              | Compensation of current officers, directors, trustees, and key employees.                                                                                                                                                                      | 0                     |                                 |                                        |                             |
| 6                                                                              | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).                                                                                                 | 0                     |                                 |                                        |                             |
| 7                                                                              | Other salaries and wages.                                                                                                                                                                                                                      | 40,760                | 9,591                           | 28,429                                 | 2,740                       |
| 8                                                                              | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).                                                                                                                                            | 2,049                 | 218                             | 1,690                                  | 141                         |
| 9                                                                              | Other employee benefits.                                                                                                                                                                                                                       | 6,958                 | 558                             | 5,817                                  | 583                         |
| 10                                                                             | Payroll taxes.                                                                                                                                                                                                                                 | 3,254                 | 871                             | 2,182                                  | 201                         |
| 11                                                                             | Fees for services (non-employees):                                                                                                                                                                                                             |                       |                                 |                                        |                             |
| a                                                                              | Management.                                                                                                                                                                                                                                    | 0                     |                                 |                                        |                             |
| b                                                                              | Legal.                                                                                                                                                                                                                                         | 7                     |                                 | 7                                      |                             |
| c                                                                              | Accounting.                                                                                                                                                                                                                                    | 370                   |                                 | 370                                    |                             |
| d                                                                              | Lobbying.                                                                                                                                                                                                                                      | 0                     |                                 |                                        |                             |
| e                                                                              | Professional fundraising services. See Part IV, line 17.                                                                                                                                                                                       |                       |                                 |                                        |                             |
| f                                                                              | Investment management fees.                                                                                                                                                                                                                    | 0                     |                                 |                                        |                             |
| g                                                                              | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).                                                                                                                                    | 0                     |                                 |                                        |                             |
| 12                                                                             | Advertising and promotion.                                                                                                                                                                                                                     | 0                     |                                 |                                        |                             |
| 13                                                                             | Office expenses.                                                                                                                                                                                                                               | 331                   |                                 | 331                                    |                             |
| 14                                                                             | Information technology.                                                                                                                                                                                                                        | 0                     |                                 |                                        |                             |
| 15                                                                             | Royalties.                                                                                                                                                                                                                                     | 0                     |                                 |                                        |                             |
| 16                                                                             | Occupancy.                                                                                                                                                                                                                                     | 0                     |                                 |                                        |                             |
| 17                                                                             | Travel.                                                                                                                                                                                                                                        | 217                   |                                 | 217                                    |                             |
| 18                                                                             | Payments of travel or entertainment expenses for any federal, state, or local public officials.                                                                                                                                                | 0                     |                                 |                                        |                             |
| 19                                                                             | Conferences, conventions, and meetings.                                                                                                                                                                                                        | 0                     |                                 |                                        |                             |
| 20                                                                             | Interest.                                                                                                                                                                                                                                      | 0                     |                                 |                                        |                             |
| 21                                                                             | Payments to affiliates.                                                                                                                                                                                                                        | 0                     |                                 |                                        |                             |
| 22                                                                             | Depreciation, depletion, and amortization.                                                                                                                                                                                                     | 0                     |                                 |                                        |                             |
| 23                                                                             | Insurance.                                                                                                                                                                                                                                     | 0                     |                                 |                                        |                             |
| 24                                                                             | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):                                              |                       |                                 |                                        |                             |
| a                                                                              | Educational programs.                                                                                                                                                                                                                          | 9,372                 | 9,372                           |                                        |                             |
| b                                                                              | Litigation expense.                                                                                                                                                                                                                            | 17,937                | 17,937                          |                                        |                             |
| c                                                                              |                                                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| d                                                                              |                                                                                                                                                                                                                                                |                       |                                 |                                        |                             |
| e                                                                              | All other expenses.                                                                                                                                                                                                                            | 0                     |                                 |                                        |                             |
| 25                                                                             | <b>Total functional expenses.</b> Add lines 1 through 24e.                                                                                                                                                                                     | 93,255                | 50,547                          | 39,043                                 | 3,665                       |
| 26                                                                             | <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                       |                                 |                                        |                             |

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

|                             |                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |     |  | (A)               |     | (B)         |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|-------------------|-----|-------------|
|                             |                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                        |     |  | Beginning of year |     | End of year |
| Assets                      | 1                                                                                                                                                   | Cash—non-interest-bearing . . . . .                                                                                                                                                                                                                                                                                                    |     |  | 6,162             | 1   | 60,223      |
|                             | 2                                                                                                                                                   | Savings and temporary cash investments . . . . .                                                                                                                                                                                                                                                                                       |     |  | 1,208,906         | 2   | 1,195,722   |
|                             | 3                                                                                                                                                   | Pledges and grants receivable, net . . . . .                                                                                                                                                                                                                                                                                           |     |  |                   | 3   |             |
|                             | 4                                                                                                                                                   | Accounts receivable, net . . . . .                                                                                                                                                                                                                                                                                                     |     |  |                   | 4   |             |
|                             | 5                                                                                                                                                   | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .                                                                                                                                                           |     |  |                   | 5   |             |
|                             | 6                                                                                                                                                   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . . |     |  |                   | 6   |             |
|                             | 7                                                                                                                                                   | Notes and loans receivable, net . . . . .                                                                                                                                                                                                                                                                                              |     |  |                   | 7   |             |
|                             | 8                                                                                                                                                   | Inventories for sale or use . . . . .                                                                                                                                                                                                                                                                                                  |     |  |                   | 8   |             |
|                             | 9                                                                                                                                                   | Prepaid expenses and deferred charges . . . . .                                                                                                                                                                                                                                                                                        |     |  |                   | 9   |             |
|                             | 10a                                                                                                                                                 | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D                                                                                                                                                                                                                                                      | 10a |  |                   |     |             |
|                             | b                                                                                                                                                   | Less accumulated depreciation . . . . .                                                                                                                                                                                                                                                                                                | 10b |  |                   | 10c |             |
|                             | 11                                                                                                                                                  | Investments—publicly traded securities . . . . .                                                                                                                                                                                                                                                                                       |     |  |                   | 11  |             |
|                             | 12                                                                                                                                                  | Investments—other securities See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                            |     |  |                   | 12  |             |
|                             | 13                                                                                                                                                  | Investments—program-related See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                             |     |  |                   | 13  |             |
|                             | 14                                                                                                                                                  | Intangible assets . . . . .                                                                                                                                                                                                                                                                                                            |     |  |                   | 14  |             |
|                             | 15                                                                                                                                                  | Other assets See Part IV, line 11 . . . . .                                                                                                                                                                                                                                                                                            |     |  |                   | 15  |             |
|                             | 16                                                                                                                                                  | Total assets. Add lines 1 through 15 (must equal line 34) . . . . .                                                                                                                                                                                                                                                                    |     |  | 1,215,068         | 16  | 1,255,945   |
| Liabilities                 | 17                                                                                                                                                  | Accounts payable and accrued expenses . . . . .                                                                                                                                                                                                                                                                                        |     |  |                   | 17  |             |
|                             | 18                                                                                                                                                  | Grants payable . . . . .                                                                                                                                                                                                                                                                                                               |     |  |                   | 18  |             |
|                             | 19                                                                                                                                                  | Deferred revenue . . . . .                                                                                                                                                                                                                                                                                                             |     |  |                   | 19  |             |
|                             | 20                                                                                                                                                  | Tax-exempt bond liabilities . . . . .                                                                                                                                                                                                                                                                                                  |     |  |                   | 20  |             |
|                             | 21                                                                                                                                                  | Escrow or custodial account liability Complete Part IV of Schedule D . . . . .                                                                                                                                                                                                                                                         |     |  |                   | 21  |             |
|                             | 22                                                                                                                                                  | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .                                                                                                                                          |     |  |                   | 22  |             |
|                             | 23                                                                                                                                                  | Secured mortgages and notes payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                               |     |  |                   | 23  |             |
|                             | 24                                                                                                                                                  | Unsecured notes and loans payable to unrelated third parties . . . . .                                                                                                                                                                                                                                                                 |     |  |                   | 24  |             |
|                             | 25                                                                                                                                                  | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .                                                                                                                                                         |     |  |                   | 25  |             |
|                             | 26                                                                                                                                                  | Total liabilities. Add lines 17 through 25 . . . . .                                                                                                                                                                                                                                                                                   |     |  | 0                 | 26  | 0           |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. |                                                                                                                                                                                                                                                                                                                                        |     |  |                   |     |             |
|                             | 27                                                                                                                                                  | Unrestricted net assets . . . . .                                                                                                                                                                                                                                                                                                      |     |  | 714,455           | 27  | 755,332     |
|                             | 28                                                                                                                                                  | Temporarily restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |     |  | 500,613           | 28  | 500,613     |
|                             | 29                                                                                                                                                  | Permanently restricted net assets . . . . .                                                                                                                                                                                                                                                                                            |     |  |                   | 29  |             |
|                             | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.                          |                                                                                                                                                                                                                                                                                                                                        |     |  |                   |     |             |
|                             | 30                                                                                                                                                  | Capital stock or trust principal, or current funds . . . . .                                                                                                                                                                                                                                                                           |     |  |                   | 30  |             |
|                             | 31                                                                                                                                                  | Paid-in or capital surplus, or land, building or equipment fund . . . . .                                                                                                                                                                                                                                                              |     |  |                   | 31  |             |
|                             | 32                                                                                                                                                  | Retained earnings, endowment, accumulated income, or other funds . . . . .                                                                                                                                                                                                                                                             |     |  |                   | 32  |             |
|                             | 33                                                                                                                                                  | Total net assets or fund balances . . . . .                                                                                                                                                                                                                                                                                            |     |  | 1,215,068         | 33  | 1,255,945   |
|                             | 34                                                                                                                                                  | Total liabilities and net assets/fund balances . . . . .                                                                                                                                                                                                                                                                               |     |  | 1,215,068         | 34  | 1,255,945   |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . .

|    |                                                                                                               |    |           |
|----|---------------------------------------------------------------------------------------------------------------|----|-----------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12) . . . . .                                           | 1  | 134,132   |
| 2  | Total expenses (must equal Part IX, column (A), line 25) . . . . .                                            | 2  | 93,255    |
| 3  | Revenue less expenses Subtract line 2 from line 1 . . . . .                                                   | 3  | 40,877    |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .           | 4  | 1,215,068 |
| 5  | Net unrealized gains (losses) on investments . . . . .                                                        | 5  |           |
| 6  | Donated services and use of facilities . . . . .                                                              | 6  |           |
| 7  | Investment expenses . . . . .                                                                                 | 7  |           |
| 8  | Prior period adjustments . . . . .                                                                            | 8  |           |
| 9  | Other changes in net assets or fund balances (explain in Schedule O) . . . . .                                | 9  |           |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 1,255,945 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . .

|    |                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes | No |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1  | Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O                                                                                                                                        |     |    |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| 2b | Were the organization's financial statements audited by an independent accountant?<br>If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                           |     | No |
| 2c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O                                                                    |     |    |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?                                                                                                                                                                                                                                                                 |     | No |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits                                                                                                                                                                                                     |     |    |

SCHEDULE A  
(Form 990 or 990EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

|                                                                     |                                              |
|---------------------------------------------------------------------|----------------------------------------------|
| Name of the organization<br>Indiana Agricultural Law Foundation Inc | Employer identification number<br>51-0489857 |
|---------------------------------------------------------------------|----------------------------------------------|

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )

9

☐

An organization that normally receives (1) more than 33<sup>1</sup>/<sub>3</sub>% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33<sup>1</sup>/<sub>3</sub>% 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).** (Complete Part III )

10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Non-functionally integrated

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U S ? |    | (vii) Amount of monetary support |
|------------------------------------|----------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----|-----------------------------------------------------------------|----|------------------------------------------------------------|----|----------------------------------|
|                                    |          |                                                                                              | Yes                                                                    | No | Yes                                                             | No | Yes                                                        | No |                                  |
|                                    |          |                                                                                              |                                                                        |    |                                                                 |    |                                                            |    |                                  |
|                                    |          |                                                                                              |                                                                        |    |                                                                 |    |                                                            |    |                                  |
| Total                              |          |                                                                                              |                                                                        |    |                                                                 |    |                                                            |    |                                  |

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| Section A. Public Support                                                                                                                                                                             |          |          |          |          |          |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                         | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                                                   | 48,148   | 67,777   | 78,915   | 82,730   | 127,592  | 405,162   |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| 4 Total. Add lines 1 through 3                                                                                                                                                                        | 48,148   | 67,777   | 78,915   | 82,730   | 127,592  | 405,162   |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          | 80,752    |
| 6 Public support. Subtract line 5 from line 4                                                                                                                                                         |          |          |          |          |          | 324,410   |

| Section B. Total Support                                                                                                                                                           |          |          |          |          |          |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                                      | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 7 Amounts from line 4                                                                                                                                                              | 48,148   | 67,777   | 78,915   | 82,730   | 127,592  | 405,162   |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                   | 13,454   | 32,956   | 13,839   | 7,690    | 6,640    | 74,579    |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on                                                                               |          |          |          |          |          |           |
| 10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                                                                  |          |          |          |          |          |           |
| 11 Total support (Add lines 7 through 10)                                                                                                                                          |          |          |          |          |          | 479,741   |
| 12 Gross receipts from related activities, etc (see instructions)                                                                                                                  |          |          |          |          | 12       |           |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . . |          |          |          |          |          | ▶         |

| Section C. Computation of Public Support Percentage                                                                                                                                                                                                                                                                                                                                         |    |          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                   | 14 | 67 620 % |
| 15 Public support percentage for 2012 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                          | 15 | 71 050 % |
| 16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization                                                                                                                                                                          | ▶  |          |
| b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization                                                                                                                                                                       | ▶  |          |
| 17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization    | ▶  |          |
| b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization | ▶  |          |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions                                                                                                                                                                                                                                                       | ▶  |          |

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Section A. Public Support                                                                                                                                                  |          |          |          |          |          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                              | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                        |          |          |          |          |          |           |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513                                                                             |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                          |          |          |          |          |          |           |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge                                                                  |          |          |          |          |          |           |
| 6 Total. Add lines 1 through 5                                                                                                                                             |          |          |          |          |          |           |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                |          |          |          |          |          |           |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| c Add lines 7a and 7b                                                                                                                                                      |          |          |          |          |          |           |
| 8 Public support (Subtract line 7c from line 6.)                                                                                                                           |          |          |          |          |          |           |

| Section B. Total Support                                                                                                                                                   |          |          |          |          |          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶                                                                                                                              | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
| 9 Amounts from line 6                                                                                                                                                      |          |          |          |          |          |           |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                         |          |          |          |          |          |           |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                  |          |          |          |          |          |           |
| c Add lines 10a and 10b                                                                                                                                                    |          |          |          |          |          |           |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on                                             |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                         |          |          |          |          |          |           |
| 13 Total support. (Add lines 9, 10c, 11, and 12.)                                                                                                                          |          |          |          |          |          |           |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶ |          |          |          |          |          |           |

| Section C. Computation of Public Support Percentage                                       |    |     |
|-------------------------------------------------------------------------------------------|----|-----|
| 15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 0 % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15                      | 16 |     |

| Section D. Computation of Investment Income Percentage                                                                                                                                                                                                               |    |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))                                                                                                                                                                       | 17 | 0 % |
| 18 Investment income percentage from 2012 Schedule A, Part III, line 17                                                                                                                                                                                              | 18 |     |
| 19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶        |    |     |
| b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ |    |     |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶                                                                                                                                        |    |     |

**Part IV** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
|                                     |

| Return Reference | Explanation |  |
|------------------|-------------|--|
|------------------|-------------|--|

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**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**  
**▶ Attach to Form 990**

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

## Open to Public Inspection

**Employer identification number**  
51-0489857

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

|          |                                                                                                           |          |
|----------|-----------------------------------------------------------------------------------------------------------|----------|
| <b>2</b> | Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . | <b>1</b> |
| <b>3</b> | Enter total number of other organizations listed in the line 1 table . . . . .                            |          |

**Part III**

**Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

| (a)Type of grant or assistance | (b)Number of recipients | (c)Amount of cash grant | (d)Amount of non-cash assistance | (e)Method of valuation (book, FMV, appraisal, other) | (f)Description of non-cash assistance |
|--------------------------------|-------------------------|-------------------------|----------------------------------|------------------------------------------------------|---------------------------------------|
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |
|                                |                         |                         |                                  |                                                      |                                       |

**Part IV**

**Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

| Return Reference | Explanation                                                                                                          |
|------------------|----------------------------------------------------------------------------------------------------------------------|
| Part I Line 2    | IFB attorney served on Advisory Committee that worked with the independent contractors hired to complete Water Study |

Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.  
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
Indiana Agricultural Law Foundation Inc

Employer identification number  
51-0489857

Part I

Questions Regarding Compensation

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div> |     |    |
| <div><div>1b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |    |
| <div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |    |
| <div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>                                                                                                     |     |    |
| <div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |    |
| <div><div>4a</div><div>Receive a severance payment or change-of-control payment?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     | No |
| <div><div>4b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     | No |
| <div><div>4c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     | No |
| <div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |    |
| <div><div>5</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |    |
| <div><div>5a</div><div>The organization?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     | No |
| <div><div>5b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     | No |
| <div><div>6</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |    |
| <div><div>6a</div><div>The organization?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     | No |
| <div><div>6b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     | No |
| <div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     | No |
| <div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     | No |
| <div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |    |

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII  
**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| (A) Name and Title          |             | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|-----------------------------|-------------|----------------------------------------------------|-------------------------------------|-------------------------------------|------------------------------------------------|-------------------------|---------------------------------|---------------------------------------------------------|
|                             |             | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |                                                |                         |                                 |                                                         |
| (1)Mark Sigler<br>Treasurer | (i)<br>(ii) | 148,638                                            | 14,834                              |                                     | 36,128                                         | 12,021                  | 211,621                         |                                                         |

**Part III**   **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
**▶ Attach to Form 990 or 990-EZ.**  
**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization  
Indiana Agricultural Law Foundation Inc

**Employer identification number**

51-0489857

**990 Schedule O, Supplemental Information**

| Return Reference            | Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form 990, Part III, Line 4d | Program Service Expenses 10,000, Grants and allocations 10,000, Revenue 0 The IALF provided funds to the Indiana Chamber of Commerce Foundation to participate in a study of water supply in Indiana and its relationship to economic development A distinct part of that study relates to a legal study of water rights in Indiana and around the nation Water issues are a key to the future of Indiana agriculture This part of the study is to be purely a legal analysis and the results will be made generally available |

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.  
▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization  
Indiana Agricultural Law Foundation Inc

Employer identification number  
51-0489857

| Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33. |                         |                                                  |                     |                           |                                  |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------|---------------------|---------------------------|----------------------------------|
| (a)<br>Name, address, and EIN (if applicable) of disregarded entity                                                      | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>Direct controlling entity |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |
|                                                                                                                          |                         |                                                  |                     |                           |                                  |

| Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year. |                         |                                                  |                            |                                                     |                                  |                                              |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------|----------------------------|-----------------------------------------------------|----------------------------------|----------------------------------------------|----|
| (a)<br>Name, address, and EIN of related organization                                                                                                                                                                 | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512(b)(13) controlled entity? |    |
|                                                                                                                                                                                                                       |                         |                                                  |                            |                                                     |                                  | Yes                                          | No |
| (1) Indiana Farm Bureau Inc<br><br>PO Box 1290<br><br>Indianapolis, IN 46206<br>35-0409100                                                                                                                            | membership              | IN                                               | 501c5                      |                                                     | N/A                              |                                              | No |
| (2) Farm Bureau Foundation<br><br>PO Box 1290<br><br>Indianapolis, IN 46206<br>35-6022913                                                                                                                             | charitable              | IN                                               | 501c3                      | Section 170B                                        | N/A                              |                                              | No |
| (3) Indiana Farm Bureau Elect PAC<br><br>PO Box 1290<br><br>Indianapolis, IN 46206<br>35-1580108                                                                                                                      | PAC                     | IN                                               | 527                        |                                                     | N/A                              |                                              | No |
|                                                                                                                                                                                                                       |                         |                                                  |                            |                                                     |                                  |                                              |    |
|                                                                                                                                                                                                                       |                         |                                                  |                            |                                                     |                                  |                                              |    |
|                                                                                                                                                                                                                       |                         |                                                  |                            |                                                     |                                  |                                              |    |
|                                                                                                                                                                                                                       |                         |                                                  |                            |                                                     |                                  |                                              |    |

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

| (a)<br>Name, address, and EIN of<br>related organization | (b)<br>Primary activity | (c)<br>Legal<br>domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct<br>controlling<br>entity | (e)<br>Predominant<br>income(related,<br>unrelated,<br>excluded from<br>tax under<br>sections 512-<br>514) | (f)<br>Share of<br>total income | (g)<br>Share of<br>end-of-year<br>assets | (h)<br>Disproportionate<br>allocations? |    | (i)<br>Code V-UBI<br>amount in box<br>20 of<br>Schedule K-1<br>(Form 1065) | (j)<br>General or<br>managing<br>partner? |    | (k)<br>Percentage<br>ownership |
|----------------------------------------------------------|-------------------------|--------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------------------|-----------------------------------------|----|----------------------------------------------------------------------------|-------------------------------------------|----|--------------------------------|
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          | Yes                                     | No |                                                                            | Yes                                       | No |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |
|                                                          |                         |                                                              |                                        |                                                                                                            |                                 |                                          |                                         |    |                                                                            |                                           |    |                                |

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a)<br>Name, address, and EIN of<br>related organization | (b)<br>Primary activity | (c)<br>Legal<br>domicile<br>(state or foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Type of entity<br>(C corp, S<br>corp,<br>or trust) | (f)<br>Share of total<br>income | (g)<br>Share of end-<br>of-year<br>assets | (h)<br>Percentage<br>ownership | (i)<br>Section 512<br>(b)(13)<br>controlled<br>entity? |    |
|----------------------------------------------------------|-------------------------|-----------------------------------------------------------|-------------------------------------|-----------------------------------------------------------|---------------------------------|-------------------------------------------|--------------------------------|--------------------------------------------------------|----|
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                | Yes                                                    | No |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |
|                                                          |                         |                                                           |                                     |                                                           |                                 |                                           |                                |                                                        |    |

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

No

1m

Yes

1n

Yes

1o

Yes

1p

Yes

1q

No

1r

No

1s

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

| (a)<br>Name of related organization | (b)<br>Transaction<br>type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-------------------------------------|----------------------------------|------------------------|----------------------------------------------|
| (1) Indiana Farm Bureau Inc         | c                                | 60,000                 | cash gift                                    |
|                                     |                                  |                        |                                              |
|                                     |                                  |                        |                                              |
|                                     |                                  |                        |                                              |
|                                     |                                  |                        |                                              |
|                                     |                                  |                        |                                              |

Schedule R (Form 990) 2013

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|