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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about 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

A For the 2013 calendar year, or tax year beginning 09-01-2013, 2013, and ending 08-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

IOWA CORN GROWERS ASSOCIATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite

5505 NW 88TH STREET NO 100

City or town, state or province, country, and ZIP or foreign postal code

JOHNSTON, IA 501312948

F Name and address of principal officer

CRAIG FLOSS

5505 NW 88TH STREET NO 100

JOHNSTON,IA 501312948

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

D Employer identification number

42-1036179

E Telephone number

(515) 225-9242

G Gross receipts \$ 18,177,341

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (5) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

▶ WWW.IOWACORN.ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation

1967

M State of legal domicile

IA

Part I Summary																										
Activities & Governance	1 Briefly describe the organization's mission or most significant activities CREATING OPPORTUNITIES FOR LONG-TERM IOWA CORN GROWER PROFITABILITY																									
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets																									
	<table><tr><td> 3 Number of voting members of the governing body (Part VI, line 1a) </td><td> 3 </td><td> 15 </td></tr><tr><td> 4 Number of independent voting members of the governing body (Part VI, line 1b) </td><td> 4 </td><td> 15 </td></tr><tr><td> 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) </td><td> 5 </td><td> 36 </td></tr><tr><td> 6 Total number of volunteers (estimate if necessary) </td><td> 6 </td><td> 397 </td></tr><tr><td> 7a Total unrelated business revenue from Part VIII, column (C), line 12 </td><td> 7a </td><td> 35,224 </td></tr><tr><td> b Net unrelated business taxable income from Form 990-T, line 34 </td><td> 7b </td><td> 31,627 </td></tr></table>	3 Number of voting members of the governing body (Part VI, line 1a)	3	15	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	36	6 Total number of volunteers (estimate if necessary)	6	397	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	35,224	b Net unrelated business taxable income from Form 990-T, line 34	7b	31,627							
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

CRAIG FLOSS CEO

Type or print name and title

2015-03-07

Date

Paid Preparer Use Only

Print/Type preparer's name

KATHY FAIRCHILD

Firm's name ▶ MCGLADREY LLP

Firm's address ▶ 400 LOCUST ST STE 640

DES MOINES, IA 503092354

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00222608

Firm's EIN ▶ 42-0714325

Phone no (515) 558-6600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

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

THE IOWA CORN GROWERS ASSOCIATION (ICGA) IS A MEMBERSHIP ORGANIZATION SUPPORTING AGRICULTURAL ISSUES ON BEHALF OF ITS OVER 7,800 MEMBERS ICGA'S MISSION IS TO CREATE OPPORTUNITIES FOR LONG-TERM IOWA CORN GROWER PROFITABILITY

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 \$ including grants of \$) (Revenue \$)

MARKET DEVELOPMENT THE IOWA CORN GROWERS ASSOCIATION (ICGA) PARTICIPATES IN ACTIVITIES AND PROGRAMS THAT IMPROVE THE UTILIZATION OF CORN THROUGH THE DEVELOPMENT OF NEW OR EXPANDED DOMESTIC AND FOREIGN MARKETS AND TO PROVIDE FOR THE PREVENTION, MODIFICATION, AND ELIMINATION OF TRADE BARRIERS AN EXAMPLE OF MARKET DEVELOPMENT PROGRAMS INCLUDE PARTNERSHIP WITH THE US GRAINS COUNCIL AND THE US MEAT EXPORT FEDERATION TO BUILD DEMAND INTERNATIONALLY FOR CORN AND CORN PRODUCTS/MEAT ICGA INVESTMENT IN THOSE FOREIGN TRADE PARTNERS IS MULTIPLIED THROUGH THE INVOLVEMENT OF MANY CORN STATES AND MATCHED WITH GOVERNMENTAL SUPPORT IN STATE, ICGA WORKS TO DEVELOP MARKETS SUCH AS LIVESTOCK THROUGH A COALITION EFFORT WITH 7 OTHER COMMODITY GROUPS ETHANOL IS A LEADING MARKET FOR IOWA CORN AND THE ICGA WORKS TO PROMOTE THE USE OF CORN ETHANOL THROUGH PUBLIC EVENTS SUCH AS PUMP PROMOTIONS, NASCAR AND THE IOWA CORN 300, AS WELL AS MULTI-PLATFORM ADVERTISING CAMPAIGNS INCLUDING BROADCAST, PRINT, RADIO AND SOCIAL MEDIA ICGA IS ALSO WORKING TO INCREASE HIGHER BLENDS OF ETHANOL IN IOWA AND ACROSS THE US

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

RESEARCH THE IOWA CORN GROWERS ASSOCIATION (ICGA) INVESTS IN RESEARCH AND BUSINESS DEVELOPMENT TO DEVELOP HIGHER VALUE INDUSTRIAL USES FOR CORN TO INCREASE THE DEMAND AND THE VALUE OF CORN AS A RAW MATERIAL THE RESEARCH PROGRAMS ALSO PUT CORN GROWER DOLLARS TO WORK BY DEVELOPING CORN TRAITS TO IMPROVE CORN PRODUCTION AND VALUE ADDED PROCESSING THE BUSINESS DEVELOPMENT PROGRAMS AT ICGA LEVERAGE THE TECHNOLOGY, PATENTS, AND UPCOMING RESEARCH TO BETTER THE OPPORTUNITIES AVAILABLE TO IOWA'S CORN GROWERS ULTIMATELY, THESE PROGRAMS WILL DEVELOP INNOVATIONS TO EXPAND THE MARKET FOR THE CORN INDUSTRY AND INCREASE RURAL DEVELOPMENT OPPORTUNITIES

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

EDUCATION/PROMOTIONS THE IOWA CORN GROWERS ASSOCIATION (ICGA) EDUCATIONAL PROGRAMS WORK TO REACH BOTH PRODUCER AND CONSUMER AUDIENCES ABOUT THE ECONOMIC AND ENVIRONMENTAL VITALITY OF THE CORN INDUSTRY IN THE STATE OF IOWA EDUCATION ABOUT CORN AND THE PRODUCTS MADE FROM CORN HAPPENS THROUGH ADVERTISING, EARNED MEDIA, AND VARIOUS PROMOTIONAL EVENTS THROUGH A MULTI PLATFORM PROMOTION AND OUTREACH CAMPAIGN CALLED THE IOWA CORN CYHAWK SERIES, THE ICGA PRODUCED A POSITIVE STATEWIDE FOOD AND FUEL CAMPAIGN SCHOOL PROGRAMS, GRASSROOTS EVENTS AND COUNTY ORGANIZATIONS USE CORN RELATED MATERIALS TO TALK WITH STUDENTS AND ATTENDEES ABOUT WHERE THEIR FOOD AND FUEL COMES FROM EDUCATION OF CONSUMERS AND PRODUCERS HAPPENS IN STATE AND ON A NATIONAL LEVEL THROUGH WORKING WITH OTHER CORN STATE ASSOCIATIONS ON JOINT PROMOTIONS IN IOWA, EDUCATION ALSO TAKES PLACE BY LEVERAGING PEOPLE AND INVESTMENTS WITH AFFILIATE ORGANIZATIONS WITHIN AGRICULTURE

(Code) (Expenses \$ including grants of \$) (Revenue \$)

IOWA CORN OPPORTUNITIES, LLC (ICO), IOWA CORN GROWERS ASSOCIATION'S WHOLLY OWNED SUBSIDIARY, BEGAN OPERATIONS DURING THE YEAR ENDED AUGUST 31, 2008 AND WAS FORMED PRIMARILY TO PROVIDE FINANCIAL AND ORGANIZATIONAL SUPPORT TO PROJECTS THAT WILL PROVIDE A DEMONSTRATABLE BENEFIT TO IOWA CORN PRODUCERS IOWA CORN OPPORTUNITIES BELIEVES IN A STRONG AGRICULTURAL ECONOMY WHERE FARMERS AND RURAL COMMUNITIES GAIN INCREASING BENEFITS AND PROFITS WHILE INVESTING IN NEW AGRICULTURAL BUSINESS OPPORTUNITIES IOWA CORN OPPORTUNITIES MISSION IS TO ASSIST NEW AND GROWING COMPANIES IN DEVELOPING STRATEGIES FOR GROWTH AND PROFITABILITY, LEVERAGE INVESTMENT OPPORTUNITIES TO CREATE FUTURE PROFIT OPPORTUNITIES FOR CORN GROWERS, AND GENERATE A PROFITABLE RETURN TO USE IN CONTINUED INVESTMENTS TO CREATE NEW OPPORTUNITIES FOR CORN GROWERS

4d

Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2	Yes
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 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? If "Yes," complete Schedule C, Part III	5	No
6 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? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 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? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 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		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a	Yes
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? If "Yes," complete Schedule D, Part VII 	11b	Yes
c 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? If "Yes," complete Schedule D, Part VIII 	11c	No
d 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? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	Yes
f 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)? If "Yes," complete Schedule D, Part X 	11f	Yes
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	Yes
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 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? If "Yes," complete Schedule F, Parts II and IV	15	No
16 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? If "Yes," complete Schedule F, Parts III and IV	16	No
17 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? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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	Yes	
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	Section 501(c)(3) and 501(c)(4) organizations. 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		
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		
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	Yes	
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	Yes	
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		No
36	Section 501(c)(3) organizations. 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		
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? Note. 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.	1a74		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b74		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	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.	2a36		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	3b	Yes	
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)?	4a		No
b	If "Yes," enter the name of the foreign country: _____ 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?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
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?	6a	Yes	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	Yes	
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?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the organization make any taxable distributions under section 4966?	9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
11	Section 501(c)(12) organizations. Enter			
a	Gross income from members or shareholders.	11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
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? Note. See the instructions for additional information the organization must report on Schedule O.	13a		
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.	13b		
c	Enter the amount of reserves on hand.	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b		

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	15	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	15	
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	Yes
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	Yes
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	a The governing body?	8a	Yes
8b	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	Yes

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	Yes
10b	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	Yes
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
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
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	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	Yes
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?		
15a	a The organization's CEO, Executive Director, or top management official	15a	Yes
15b	b Other officers or key employees of the organization	15b	Yes
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	Yes
16b	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	Yes

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶
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. ☐ Own website ☐ Another's website ☒ Upon request ☐ 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 ▶JULIE KIRBY 5505 NW 88TH STREET 100 JOHNSTON,IA 50131 (515) 225-9242

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) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) 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) ROGER ZYLSTRA PRESIDENT	5.00	X		X				9,285	0	0
(2) JERRY MOHR VICE PRESIDENT	5.00	X		X				6,450	0	0
(3) BOB HEMESATH DIRECTOR	5.00	X						4,608	0	0
(4) DEAN MEYER DIRECTOR	5.00	X						3,872	0	0
(5) GARY WOODLEY DIRECTOR	5.00	X						2,550	0	0
(6) CURT METHER DIRECTOR	5.00	X						8,334	0	0
(7) DENNIS FRIEST DIRECTOR	5.00	X						3,218	0	0
(8) JIM GREIF DIRECTOR	5.00	X						2,385	0	0
(9) CARL JARDON DIRECTOR	5.00	X						2,458	0	0
(10) KYLE PHILLIPS DIRECTOR	5.00	X						3,700	0	0
(11) KURT HORA DIRECTOR	5.00	X						4,431	0	0
(12) DEAN TAYLOR DIRECTOR	5.00	X						7,279	0	0
(13) BRUCE ROHWER CHAIR	5.00	X		X				9,644	0	0
(14) PAM JOHNSON DIRECTOR	5.00	X						1,021	0	0
(15) KEVIN ROSS DIRECTOR	5.00	X						4,624	0	0
(16) JULIE KIRBY DIRECTOR OF FINANCE & OPS	40.00			X				155,337	0	17,793
(17) CRAIG FLOSS CHIEF EXECUTIVE OFFICER	40.00			X				330,948	0	42,365

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DONALD MASON DIRECTOR OF GROWER SERVICE	40 00					X		107,271	0	21,828
(19) MINDY LARSEN POLDBERG DIRECTOR OF GOVT RELATION	40 00					X		154,144	0	30,232
(20) MONTGOMERY SHAW EXECUTIVE DIRECTOR IRFA	40 00					X		152,471	0	34,773
(21) RODNEY WILLIAMSON DIRECTOR OF RESEARCH & DEV	40 00					X		157,208	0	30,100
(22) BRIAN R JONES COO, ICO	40 00					X		172,548	0	31,199

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	1,303,786	0	208,290

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▶7

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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>	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>		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) Name and business address	(B) Description of services	(C) Compensation
	LESSING FLYNN 3106 INGERSOLL AVENUE DES MOINES IA 50312	ADVERTISING	333,508
	DAVIS BROWN KOEHN SHORS & ROBERTS PC 215 10TH STREET STE 1300 DES MOINES IA 50309	LEGAL	170,175
	CLEAR CHANNEL BROADCASTING INC 200 EAST BASSE ROAD SAN ANTONIO TX 78209	ADVERTISING	145,286
	AMERICAN BROADCASTING CO 77 W 66TH STREET 100 NEW YORK NY 10023	ADVERTISING	125,000
	STRATHKIRN INC 2214 STONERIDGE TERRACE C CHESTERFIELD MO 63017	RESEARCH	117,878
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 ▶5		

Part VIII

Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	29,602			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		29,602			
Program Service Revenue	2a	IA CORN PROM BD	Business Code				
			110000	16,203,408	15,668,908	534,500	
	b	MEMBERSHIP DUES	110000	219,335	219,335		
	c	ETHANOL CERTIFICATES	110000	30,014	30,014		
	d	K-1 NOVECTA LLC	611430	6,113	6,113		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		16,458,870			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		49,423	35,224	14,199	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	(ii) Personal			
		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	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss)		332,235		332,235
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
	Miscellaneous Revenue		Business Code				
	11a	MANAGEMENT FEES	561000	56,698		56,698	
	b	ANNUAL MEETING	110000	35,000	35,000		
c	MISCELLANEOUS INCOME	110000	29,846	29,846			
d	All other revenue						
e	Total. Add lines 11a-11d		121,544				
12	Total revenue. See Instructions		16,991,674	15,989,216	35,224	937,632	

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	2,141,000			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.	8,000			
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	644,616			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	1,795,160			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	63,694			
9	Other employee benefits.	60,839			
10	Payroll taxes.	150,955			
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	28,853			
c	Accounting.	36,205			
d	Lobbying.	85,968			
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,285,823			
12	Advertising and promotion.	2,725,055			
13	Office expenses.	51,478			
14	Information technology.				
15	Royalties.				
16	Occupancy.	18,102			
17	Travel.	462,480			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	173,858			
20	Interest.				
21	Payments to affiliates.	2,538,600			
22	Depreciation, depletion, and amortization.	52,382			
23	Insurance.	137,457			
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	MEMBERSHIP COSTS	765,902			
b	ANIMAL AG & ENVIRONMENT	665,929			
c	USAGE & PRODUCTION	440,066			
d	PRINT & WEB	437,022			
e	All other expenses	714,729			
25	Total functional expenses. Add lines 1 through 24e.	16,484,173			
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ 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		5,645,187	1	6,739,250
	2	Savings and temporary cash investments		2,585,555	2	4,154,559
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,567,222	4	187,473
	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		1,185,667	7	0
	8	Inventories for sale or use		13,460	8	0
	9	Prepaid expenses and deferred charges		1,343,073	9	607,079
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a2,211,602			
	b	Less accumulated depreciation	10b389,376	1,810,394	10c	1,822,226
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11		438,376	12	875,797
	13	Investments—program-related See Part IV, line 11		72,821	13	73,254
	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)		15,661,755	16	14,459,638
Liabilities	17	Accounts payable and accrued expenses		2,615,548	17	912,422
	18	Grants payable			18	
	19	Deferred revenue		260,631	19	280,861
	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		1,485,837	25	1,456,685
	26	Total liabilities. Add lines 17 through 25		4,362,016	26	2,649,968
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		11,118,756	27	11,649,768
	28	Temporarily restricted net assets		180,983	28	159,902
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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		11,299,739	33	11,809,670
	34	Total liabilities and net assets/fund balances		15,661,755	34	14,459,638

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	16,991,674
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,484,173
3	Revenue less expenses Subtract line 2 from line 1	3	507,501
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,299,739
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	2,430
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	11,809,670

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 ☐ Cash ☒ Accrual ☐ Other 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? 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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? 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 ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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?	3a	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	3b	

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b

▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization IOWA CORN GROWERS ASSOCIATION	Employer identification number 42-1036179
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4

Number of states where property subject to conservation easement is located ▶

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$

b

Assets included in Form 990, Part X

▶ \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2013

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|----|--|---------------|---------------------|---------------------|--------------------|
| 1a | Beginning of year balance | | | | |
| b | Contributions | | | | |
| c | Net investment earnings, gains, and losses | | | | |
| d | Grants or scholarships | | | | |
| e | Other expenditures for facilities and programs | | | | |
| f | Administrative expenses | | | | |
| g | End of year balance | | | | |
- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i)

unrelated organizations

(ii)

related organizations
- b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- | | | |
|--------|-----|----|
| | Yes | No |
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |
- 4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		282,183		282,183
b Buildings		1,917,495	384,910	1,532,585
c Leasehold improvements				
d Equipment		11,924	4,466	7,458
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,822,226

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	17,022,960
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	72,253
e	Add lines 2a through 2d	2e	72,253
3	Subtract line 2e from line 1	3	16,950,707
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	40,967
c	Add lines 4a and 4b	4c	40,967
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	16,991,674

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	16,513,029
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	28,856
e	Add lines 2a through 2d	2e	28,856
3	Subtract line 2e from line 1	3	16,484,173
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	16,484,173

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART X, LINE 2	THE ASSOCIATION IS CLASSIFIED AS A TAX-EXEMPT ORGANIZATION AND IS NOT SUBJECT TO FEDERAL AND STATE INCOME TAXES ON RELATED INCOME. THE ASSOCIATION IS SUBJECT TO FEDERAL AND STATE INCOME TAXES TO THE EXTENT IT HAS UNRELATED BUSINESS INCOME. IN ACCORDANCE WITH THE ACCOUNTING GUIDANCE FOR UNCERTAINTY IN INCOME TAXES, MANAGEMENT HAS EVALUATED THEIR MATERIAL TAX POSITIONS AND DETERMINED THAT THERE ARE NO INCOME TAX EFFECTS WITH RESPECT TO THE FINANCIAL STATEMENTS. THE ASSOCIATION IS NO LONGER SUBJECT TO THE U.S. FEDERAL OR STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS PRIOR TO 2010.
PART XI, LINE 2D - OTHER ADJUSTMENTS	REVENUE FROM SEGREGATED PAC FUND NOT INCLUDED IN 990 72,253
PART XI, LINE 4B - OTHER ADJUSTMENTS	RURAL AMERICAN FUND I LP BOOK/TAX DIFFERENCE 35,224. NOVECTA LLC BOOK/TAX DIFFERENCE 5,743.
PART XII, LINE 2D - OTHER ADJUSTMENTS	EXPENSES FROM SEGREGATED PAC FUND NOT INCLUDED IN 990 23,856. DONATIONS FROM SEGREGATED PAC FUND NOT INCLUDED IN 990 5,000.

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

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.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
IOWA CORN GROWERS ASSOCIATION

Employer identification number
42-1036179

Part I

General Information on Grants and Assistance

- 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

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) US GRAINS COUNCIL 1400 K STREET NW NO 1200 WASHINGTON,DC 20005	53-0260714	501(C)(6)	1,725,000				SUPPORT FOREIGN TRADE AND CORN MARKET DEVELOPMENT
(2) US MEAT EXPORT FEDERATION 1855 BLAKE ST STE 200 DENVER,CO 80202	52-1067268	501(C)(6)	416,000				SUPPORT FOREIGN TRADE AND CORN MARKET DEVELOPMENT
(3)							SUPPORT IMPROVEMENT OF THE QUALITY, QUANTITY, & AVAILABILITY OF FOOD IN THE WORLD

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 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
(1) EDUCATION SCHOLARSHIPS TO IOWA STUDENTS	16	8,000			

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	IOWA CORN GROWERS ASSOCIATION (ICGA) SUPPORTS ORGANIZATIONS THAT WORK TOWARDS COMMON GOALS AS ICGA ICGA DOLLARS FOR SUPPORT OF FOREIGN TRADE PARTNERS, SUCH AS US GRAINS COUNCIL AND US MEAT EXPORT FEDERATION, IS MULTIPLIED THROUGH THE INVOLVEMENT OF MANY DIFFERENT CORN STATES AND MATCHED WITH GOVERNMENTAL SUPPORT IOWA CORN FUTURE OF AGRICULTURE SCHOLARSHIP PROGRAM ICGA ALSO SUPPORTS EDUCATION FOR STUDENTS PURSUING A DEGREE EQUIPPING THEM TO CONTRIBUTE TO THE AGRICULTURE INDUSTRY IN IOWA

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IOWA CORN GROWERS ASSOCIATION

Employer identification number
42-1036179

Part I

Questions Regarding Compensation

	Yes	No
1a 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. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b 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.	1b	
2 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?	2	
3 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. ☒ Compensation committee ☒ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
4 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:		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 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:		
a The organization?	5a	
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.	5b	
6 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:		
a The organization?	6a	
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.	6b	
7 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.	7	
8 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.	8	
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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)JULIE KIRBY DIRECTOR OF FINANCE & OPS	(i)	146,130	9,207	0	8,104	9,689	173,130	0
	(ii)	0	0	0	0	0	0	0
(2)CRAIG FLOSS CHIEF EXECUTIVE OFFICER	(i)	322,473	0	8,475	16,750	25,615	373,313	0
	(ii)	0	0	0	0	0	0	0
(3)MINDY LARSEN POLDBERG DIRECTOR OF GOV'T RELATION	(i)	144,378	9,766	0	8,596	21,636	184,376	0
	(ii)	0	0	0	0	0	0	0
(4)MONTGOMERY SHAW EXECUTIVE DIRECTOR IRFA	(i)	135,462	15,000	2,009	6,400	28,373	187,244	0
	(ii)	0	0	0	0	0	0	0
(5)RODNEY WILLIAMSON DIRECTOR OF RESEARCH & DEV	(i)	148,078	9,130	0	8,436	21,664	187,308	0
	(ii)	0	0	0	0	0	0	0
(6)BRIAN R JONES COO, ICO	(i)	162,020	10,528	0	9,602	21,597	203,747	0
	(ii)	0	0	0	0	0	0	0

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
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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.**

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization IOWA CORN GROWERS ASSOCIATION	Employer identification number 42-1036179
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Return Reference	Explanation
FORM 990, PART 1, LINE 6	VOLUNTEERS CONSIST OF BOARD MEMBERS AND COMMITTEE MEMBERS, INCLUDING EX-OFFICIOS, NON-BOARD COMMITTEE MEMBERS, AND VOTING DELEGATES

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	MEMBERS ARE CLASSIFIED AS GROWER OR ASSOCIATE. ANY INDIVIDUAL OR ENTITY ENGAGED IN THE PRODUCTION OF A MINIMUM OF TWO HUNDRED FIFTY (250) BUSHEL OF CORN IN IOWA MAY BECOME A GROWER MEMBER UPON FILING AN APPLICATION AND PAYING ANNUAL DUES AS ESTABLISHED BY THE BOARD OF DIRECTORS FROM TIME TO TIME (DUES OF \$60 FOR YEAR ENDING 8/31/13) ANY INDIVIDUAL OR ENTITY NOT ELIGIBLE FOR MEMBERSHIP AS A GROWER MEMBER MAY BECOME AN ASSOCIATE MEMBER UPON FILING AN APPLICATION AND PAYING ANNUAL DUES AS ESTABLISHED BY THE BOARD OF DIRECTORS. ASSOCIATE MEMBERS SHALL HAVE ALL OF THE RIGHTS AND PRIVILEGES OF MEMBERSHIP EXCEPT THE RIGHT TO VOTE, AND EXCEPT THAT NO ASSOCIATE MEMBER SHALL BE ELIGIBLE TO SERVE AS A DIRECTOR OR TO HOLD A CORPORATE OFFICE.

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ANY INDIVIDUAL OR ENTITY ENGAGED IN THE PRODUCTION OF A MINIMUM OF TWO HUNDRED FIFTY (250) BUSHEL'S OF CORN IN IOWA MAY BECOME A GROWER MEMBER UPON FILING AN APPLICATION AND PAYING ANNUAL DUES OF \$60 AS ESTABLISHED BY THE BOARD OF DIRECTORS FROM TIME TO TIME. GROWER MEMBERS HAVE THE RIGHT TO VOTE FOR ELECTION OF DIRECTORS AS PROVIDED IN THE BYLAWS

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE BOARD OF DIRECTORS HAVE OVERSIGHT OF THE ADMINISTRATION AND MANAGEMENT OF THE ORGANIZATION'S BUSINESS AND AFFAIRS. THE DIRECTORS, IN ALL CASES, ACT AS A BOARD, AND (EXCEPT AS OTHERWISE PROVIDED IN THE BYLAWS) EACH DIRECTOR SHALL HAVE ONE VOTE ON ALL MATTERS REQUIRING THE CONSENT, APPROVAL OR VOTE OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS ADOPT SUCH RULES AND REGULATIONS FOR THE CONDUCT OF THEIR MEETINGS AND SUCH POLICIES AND PROCEDURES REGARDING THE ORGANIZATION'S BUSINESS AND AFFAIRS AS THEY DEEM PROPER, NOT INCONSISTENT WITH THE ARTICLES OF INCORPORATION, THE BYLAWS AND THE ACT. THE BOARD OF DIRECTORS DELEGATE TO COMMITTEES, OFFICERS AND AGENTS SUCH MANAGEMENT AUTHORITY AS THE BOARD OF DIRECTORS DETERMINES TO BE NECESSARY, APPROPRIATE, OR CONVENIENT FOR THE EFFICIENT ADMINISTRATION AND MANAGEMENT OF THE CORPORATION'S BUSINESS AND AFFAIRS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS REVIEWED BY THE DIRECTOR OF FINANCE WITH THE EXTERNAL ACCOUNTANT. THE FINAL FORM 990 IS REVIEWED BY THE EXECUTIVE COMMITTEE AND IS PROVIDED TO THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE IRS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	IOWA CORN GROWERS ASSOCIATION (ICGA) HAS A CONFLICT OF INTEREST POLICY TO THE EXTENT A BOARD MEMBER, COMMITTEE MEMBER, OR OFFICER HAS A CONFLICT OF INTEREST, THEY LEAVE THE ROOM AND ABSTAIN FROM VOTING ON SUCH MATTER IDENTIFIED CONFLICT OF INTEREST SITUATIONS AND DELIBERATIONS ARE CONTEMPORANEOUSLY DOCUMENTED IN THE BOARD MINUTES

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE CHIEF EXECUTIVE OFFICER (CEO) ANNUAL PERFORMANCE IS REVIEWED BY ALL MEMBERS OF THE BOARD. THE INDEPENDENT CEO REVIEW COMMITTEE USES AN INDEPENDENT 3RD PARTY TO EVALUATE THE PERFORMANCE FEEDBACK AND COMPARABILITY DATA, ALSO PROVIDED BY AN INDEPENDENT 3RD PARTY, TO DETERMINE A RECOMMENDATION OF CEO COMPENSATION TO BE PRESENTED AND VOTED ON BY THE BOARD. THE RECOMMENDATION AND BOARD APPROVAL IS CONTEMPORANEOUSLY DOCUMENTED IN THE BOARD MINUTES. DOCUMENTATION OF THE BOARD'S COMPENSATION RECOMMENDATION, SIGNED BY THE BOARD CHAIR, IS PROVIDED TO THE PAYROLL DEPARTMENT. KEY EMPLOYEES, OTHER THAN THE CEO, GO THROUGH AN ANNUAL REVIEW PROCESS. COMPARABILITY DATA PROVIDED BY AN INDEPENDENT 3RD PARTY IS USED FOR EACH POSITION. THE CEO REVIEWS KEY EMPLOYEE PERFORMANCE AND COMPENSATION INFORMATION WITH THE EXECUTIVE COMMITTEE. COMPENSATION CHANGES ARE DOCUMENTED AND RETAINED BY THE ORGANIZATION'S PAYROLL DEPARTMENT. THE ORGANIZATION HAD AN INDEPENDENT COMPENSATION STUDY PERFORMED ON THE CEO IN AUGUST 2014. A REVIEW OF OTHER OFFICERS AND KEY EMPLOYEES IS DONE ON A 3 YEAR ROTATION AND WAS COMPLETED BY AN INDEPENDENT CONSULTANT IN 2013.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	IOWA CORN GROWERS ASSOCIATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY , AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST

Return Reference	Explanation
990, PART VII, SECTION A	AVERAGE HOURS PER WEEK DEVOTED TO POSITION WITH RELATED ORGANIZATION BRIAN JONES - 32 HRS WITH IOWA CORN OPPORTUNITIES, LLC AVERAGE HOURS PER WEEK DEVOTED TO POSITION WITH UNRELATED ORGANIZATION MONTGOMERY SHAW - 40 HRS WITH IOWA RENEWABLE FUELS ASSOCIATION AVERAGE HOURS PER WEEK DEVOTED TO POSITION WITH ORGANIZATIONS AFFILIATED THROUGH COMMON MANAGEMENT JULIE KIRBY - 28 HRS WITH IOWA CORN PROMOTION BOARD CRAIG FLOSS - 24 HRS WITH IOWA CORN PROMOTION BOARD BRIAN JONES - 8 HRS WITH IOWA CORN PROMOTION BOARD

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	RESEARCH & DEVELOPMENT 1,860,159 OTHER 425,664

Return Reference	Explanation
FORM 990, PART XI, LINE 9	NOVECTA LLC BOOK/TAX DIFFERENCE -5,743 NET EXPENSES FROM SEGREGATED PAC FUND NOT INCLUDED IN 990 43,397 RURAL AMERICAN FUND LP BOOK/TAX DIFFERENCE -35,224

Return Reference	Explanation
990, PART XI, LINE 2C	THERE WAS NO CHANGE IN THE PROCESS DURING THE YEAR

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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
IOWA CORN GROWERS ASSOCIATION

Employer identification number
42-1036179

Part I

Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) IOWA CORN OPPORTUNITIES LLC 5505 NW 88TH STREET STE 100 JOHNSTON, IA 50131 03-0471742	CREATING OPPORTUNITIES FOR LONG-TERM IOWA CORN GROWER PROFITABILITY	IA	372,623	6,212,941	N/A

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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproporionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) NOVECTA LLC 5505 NW 88TH STREET 100 JOHNSTON, IA 50131 30-0069676	SPECIALIZED TRAINING RELATED TO CORN QUALITY STANDARDS	IA	N/A	RELATED	6,175	73,547		No		Yes		50 000 %

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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled 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		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
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) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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
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