

USDA Documents on Cooperatives

CIR-65	The Nature of the Cooperative	
CIR-64	A Guide for the Development of Purchasing Cooperatives	
CIR-63	Nominating, Electing and Compensating Co-op Directors	
CIR-62	Cooperative Directors: Asking Necessary Questions	
CIR-61	The Circle of Responsibilities for Co-op Boards	
CIR-60	Agricultural Cooperatives in the 21st Century	
CIR 59	Antitrust Status of Farmer Cooperatives: The Story of the Capper Volstead Act	
CIR 58	Assessing Performance and Needs of Cooperative Boards of Directors	
CIR 57	Understanding Cooperative Bookkeeping and Financial Statements	
CIR 56	Managing Your Cooperative's Equity	
CIR 55	Coops 101 - An Introduction to Cooperatives	(PDF) or (HTML)
CIR 54	Do Yourself a Favor - Join a Cooperative	
CIR 53	Cooperative Housing for Rural America	
CIR 52	Cooperative Merger/Consolidation Negotiations	
CIR 51	Base Capital Financing of Cooperatives	
CIR 50 S	Que es una Cooperativa? Para que se Organizan las Cooperativas?	
CIR 50	What is a Cooperative? Why Cooperatives are Organized	
CIR 49	Shared Services Cooperative	
CIR 48	Strategic Planning Handbook for Cooperatives	
CIR 45 Section 15	Agricultural Marketing Cooperative	

CIR 45 Section 14	How to Start a Cooperative	
CIR 45 Section 13	Farmer Cooperative Statistics	
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CIR 45 Section 11	Cooperative Business Management Functions	
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CIR 45 Section 9	Legal Foundations of a Cooperative	
CIR 45 Section 8	Income Tax Treatment of Cooperatives	
CIR 45 Section 7	Financing Cooperatives	
CIR 45 Section 6	Who Runs the Cooperative Business? General Manager and Employees	Spanish Version
CIR 45 Section 5	Who Runs the Cooperative Business? Board of Directors	Spanish Version
CIR 45 Section 4	Who Runs the Cooperative Business? Members	Spanish Version
CIR 45 Section 3	The Structure of Cooperatives	Spanish Version
CIR 45 Section 2	Cooperative Business Principles	
CIR 45 Section 1	Understanding Cooperatives: The American System of Business	
CIR 44 Citations	Income Tax Treatment of Cooperatives: Table of Citations	
CIR 44 Part 5	Income Tax Treatment of Cooperatives: Handling of Losses	
CIR 44 Part 4	Income Tax Treatment of Cooperatives: Internal Revenue Code Section 521	
CIR 44 Part 3	Income Tax Treatment of Cooperatives: Distribution, Retains, Redemptions, and Patrons' Taxation	
CIR 44 Part 2	Income Tax Treatment of Cooperatives: Patronage Refunds	
CIR 44 Part 1	Income Tax Treatment of Cooperatives: Background	
CIR 43	Working with Financial Statements - Guide for Cooperative Members	

CIR 42	Co-op Involvement in Public Policy	
CIR 41	Annual Audits - Board Responsibilities	(PDF) or (HTML)
CIR 40	Sample Legal Documents for Cooperatives	(PDF) or (HTML)
CIR 39	Sample Policies for Cooperatives	
CIR 38	Managing Cooperative Antitrust Risk	(PDF) or (HTML)
CIR 37	Keeping Cooperative Membership Rolls Current	(PDF) or (HTML)
CIR 36	Recruiting and Training Co-op Employees	
CIR 35	Understanding Capper-Volstead	
CIR 34	Director Liability in Agricultural Cooperatives	(PDF) or (HTML)
CIR 33	The Cooperative Approach to Crafts	
CIR 31	Equity Redemption Guide	
CIR 29	Advising People About Cooperatives	(PDF) or (HTML)
CIR 28	Cooperative Services: What We Do,How We Work	
CIR 27	Small Fresh Fruit and Vegetable Cooperative Operations	
CIR 26	Cooperative Farm Bargaining and Price Negotiations	
CIR 25	Opportunities in Cooperatives - A Leader's Program for Youth	
CIR 23	Tax Treatment of Cooperatives	(PDF) or (HTML)
CIR 21	Organizing and Conducting Cooperatives' Annual Meetings	
CIR 18	What Co-op Employees Do	
CIR 16	What the Co-op Manager Does	
CIR 14	What Co-op Directors Do	
CIR 12	Members Make Co-ops Work	
CIR 11	Powerpoint Presentations [Chapter 1] [Chapter 2] [Chapter 3] [Chapter 4] [Chapter 5]	

CIR 11	Cooperatives: What They Are and the Role of Members, Directors, Managers, and Employees Cooperatives	
CIR 10	What Are Cooperatives	
CIR 9	What Are Patronage Refunds?	
CIR 7	How to Start a Cooperative	(PDF) or (HTML)
CIR 5	Cooperatives in Agribusiness	
CIR 4	Rural Cooperative Publications	
CIR 1,Section 27	Cooperatives in International Trade	
CIR 1, Section 26	Cooperative Historical Statistics	
CIR 1, Section 23	Cooperative Petroleum Operations	
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CIR 1, Section 7	Cooperative Member Responsibilities and Control	
CIR 1, Section 6	Cooperative Organization and Structure	
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CIR 1, Section 1

Cooperative Principles and Legal Foundations (coming soon!)