**Jason Wiener | p.c.**

**COOPERATIVE RESOURCES**

What is a co-op?

* 1. [What is a coop?](https://jrwiener.com/wp-content/uploads/2020/04/20.04.23_What-is-a-co-op_graphic-scribe.png)
	2. [Worker Ownership FAQ](https://icagroup.org/wp-content/uploads/2019/09/FAQ-Worker-Cooperative.pdf)
	3. [The Uniform Limited Cooperative Association Act: An Introduction](https://jrwiener.com/wp-content/uploads/2020/04/ULCAA-Article-Drake-Law-Journal.pdf)
	4. [Northwest Cooperative Development Center – Legacy Tour](https://www.youtube.com/watch?reload=9&v=LDB1UVBsNhQ&feature=youtu.be)

**Co-op Principles and Values**

* 1. [7 Cooperative principles](https://www.ica.coop/en/cooperatives/cooperative-identity)

**Co-op Structure**

* 1. Simple
		1. [Cooperative Management – Zach Turner, Jason Puracal, Doug Sorin](https://jrwiener.com/wp-content/uploads/2020/04/Pinchot-Cooperative-Brewery-6-5-2016.pdf)
	2. Multi-stakeholder
		1. [Solidarity as a Business Model – A Multi-Stakeholder Cooperatives Manual](https://jrwiener.com/wp-content/uploads/2020/04/multistakeholder-coop-manual.pdf)

**Co-op Governance**

* 1. [Cooperatives and Founder Incentives](https://jrwiener.com/cooperatives-and-founder-incentives/?hilite=%27worker%27%2C%27cooperative%27)
	2. [Democratic Governance: The Design of Governance Systems for Worker Cooperatives](https://institute.coop/sites/default/files/resources/Democratic-Governance-The-Design-of-Governance-Systems-for-Worker-Cooperatives.pdf)
	3. [Cooperative Governance](https://www.co-oplaw.org/governance-operations/governance/)
	4. [Democratic Governance](https://icagroup.org/wp-content/uploads/2019/09/Design-of-Governance-Systems.pdf)
		1. Board
			1. [Board – Management Relationship](https://columinate.coop/tag/board-management-relationship/)
		2. Membership

**Co-op Finance**

* 1. [Limited Cooperative Associations and Early Stage Financing](https://jrwiener.com/limited-cooperative-associations-and-early-stage-financing/?hilite=%27worker%27%2C%27cooperative%27)
	2. [An Introduction to Financing for Cooperatives, Social Enterprise, and Small Businesses](https://jrwiener.com/wp-content/uploads/2015/06/finance_guide_final_june_2015.pdf)

**Co-op Taxation**

* 1. General
		1. [Tax Advantages of Selling to a Worker Cooperative](https://jrwiener.com/tax-advantages-of-selling-to-a-worker-cooperative/?hilite=%27worker%27%2C%27cooperative%27)
		2. [Taxation of Corporation Vs. Partnership Vs. S-Corporation](https://www.wegnercpas.com/taxation-comparison/)
	2. Sub-chapter T
		1. [Worker Co-Op Owners: Where to Report Patronage -Dividends (1099-Patr) Income on Your Form 1040 For 2019](https://www.wegnercpas.com/worker-co-op-owners-where-to-report-1099-patr-income-on-your-form-1040/)
	3. Section 1042
		1. [The 1042 Tax Incentives for Selling your Business to a Cooperative](https://jrwiener.com/wp-content/uploads/2020/04/1042-Exchange_Project-Equity_Updated-Sept-2016.pdf)
	4. Partnership

**Co-op Conversions**

* 1. [Legal Guide to Cooperative Conversions: A Business Owner's Legal Guide to Cooperative Conversion Including Conversion Models, Case Studies and Sample Documents](https://jrwiener.com/wp-content/uploads/2020/04/Legal-Conversion-Guide-Final-2.pdf)