

CT-12F

For Foreign Charities

Charitable Activities Section Oregon Department of Justice

1515 SW 5th Avenue, Suite 410
Portland, OR 97201-5451
Email: charitable.activities@doj.state.or.us
Website: http://www.doj.state.or.us

VOICE (971) 673-1880
TTY (800) 735-2900
FAX (971) 673-1882

2012

Section I. General Information

1. Cross Through Incorrect Items and Correct Here:
(See instructions for change of name or accounting period.)

Registration #:

Organization Name:

Address:

City, State, Zip:

Phone: _____ Fax: _____ Amended Report?

Email: _____

Period Beginning: / / Period Ending: / /

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. Yes No
3. Is the organization a party to a contract involving person-to-person, advertising, vending machine or telephone fund-raising in Oregon?
If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): _____ Yes No
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions Yes No
5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination letter from the Internal Revenue Service relating to its tax-exempt status?
If yes, attach a copy of the amended document or letter. Yes No
6. Is the organization ceasing operations in Oregon and is this the final report? (If yes, see instructions on how to close your registration.) Yes No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing that section.

(A) Name, mailing address, daytime phone number and email address		(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: _____	Address: _____		
Phone: (____) _____			
Email: _____			
Name: _____	Address: _____		
Phone: (____) _____			
Email: _____			
Name: _____	Address: _____		
Phone: (____) _____			
Email: _____			
Name: _____	Address: _____		
Phone: (____) _____			
Email: _____			



2012 Form CT-12F Instructions

General Instructions

Purpose

Oregon law charges the Attorney General with the duty and responsibility to represent the public's interest in connection with assets held for charitable purposes. The Attorney General carries out this responsibility by requiring organizations holding such assets to register and file periodic financial reports.

Once submitted, this Form and all attachments become a part of the public record. Any interested person may examine or obtain a copy of an annual report of a charitable organization by contacting the Charitable Activities Section.

Who Must File

All organizations registered with the Charitable Activities Section of the Oregon Department of Justice must annually file Form CT-12, CT-12F, or CT-12S unless the Attorney General has specifically exempted the organization from the reporting requirements.

What Form to File

File Form CT-12 if the organization is incorporated or organized in Oregon.

File Form CT-12F if the organization is incorporated or organized outside of Oregon. The Charitable Activities Section does not accept multi-state annual report forms in lieu of a completed Form CT-12F.

File Form CT-12S if the organization is a split-interest trust that holds assets for the benefit of both charitable and non-charitable beneficiaries.

If the organization does not fit within any of the above categories, file Form CT-12.

The form year should match the starting year of the fiscal period covered by the report.

Due Date

The Form, all required attachments and schedules, and payment of fees are due in the Charitable Activities Section's office no later than 4 months and 15 days after the end of the organization's fiscal year. If the due date falls on a weekend or legal holiday, the due date is the next business day.

The Charitable Activities Section does not use the postmark date to determine whether an organization has filed timely. Instead, filings are considered to have been made timely if they are physically received within 5 business days after the due date. All filings received more than 5 business days after the due date will be assessed a late charge. See Instruction 15 Late Fees.

Extensions for Filing and Paying Fees

An organization may apply for an extension of time to file. Extension requests must be received on or before the due date of the report to avoid a late fee. The maximum available extension period is 180 days. An extension to file is also an extension to pay any associated fees. Therefore, estimated payments should not be included with extension requests.

Extensions may be requested through the Department of Justice website at <http://www.doj.state.or.us/charigroup/pages/howtoextend.aspx>. Follow the instructions carefully to ensure that the Charitable Activities Section receives your request. Please contact our office if you have any questions about the online extension process or are experiencing difficulties with your online request.

The organization may also submit a written request or a copy of the organization's federal extension request (IRS Form 8868) **so long as the Charitable Activities Section receives the request or copy before the due date of the report.** A written request should specify the length of and reason for the requested extension. The organization's 4 or 5-digit registration number should be noted on the top of all extension requests. If you would like acknowledgement that your extension request has been received, you should enclose an additional copy of the request and a self-addressed, stamped envelope.

The Charitable Activities Section will not provide formal notice that the organization's extension request has been approved. Instead, the organization should assume that its extension request has been granted unless you hear otherwise from our office. In the event your request is denied, to avoid a late fee, the annual report must be submitted by the later of the due date or within 10 days after the organization receives notice of denial of the requested extension.

Important Note—An extension request filed with the IRS or the Oregon Department of Revenue does NOT act as an extension with the Charitable Activities Section unless a copy

is submitted to the Charitable Activities Section by the due date.

Record Keeping

Please retain a copy of this report and all supporting documentation for at least five years after the due date.

Rounding and Blank Lines

Round all amounts on the report to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar.

Do not leave any line blank. Write "N/A," "\$0," or "none" where appropriate.

Important Reminders

Important information about mandatory IRS filing requirements and loss of tax exempt status. Most tax-exempt organizations other than churches must file a yearly return or notice with the IRS. Recent changes in law now require the IRS to revoke the tax exempt status of any organization that has failed to file an IRS return or notice for three consecutive years.

Please refer to <http://www.irs.gov/eo> for more information about these requirements.

Important information regarding Social Security numbers (SSNs) – Forms submitted to this office become a public record. In order to protect the privacy of named individuals, you should redact any SSNs (if used) from copies of any IRS forms submitted. Although we endeavor to redact social security numbers from any forms we receive, we request your assistance in safeguarding this information by not including it in your submission.

A minimum late fee of \$20 will be charged for reports or payments not received by their due date. However, the late fee may be more than \$20 depending on how long the report or payment is overdue. See Instruction 15 for additional details.

How to Contact the Charitable Activities Section

To obtain blank forms, technical assistance or information about a charitable organization, contact the Charitable Activities Section or visit our website at:

Charitable Activities Section
Oregon Department of Justice
1515 SW 5th Ave, Suite 410
Portland, OR 97201-5451
Phone: (971)673-1880
TTY: (800)735-2900
Fax: (971)673-1882
Email: charitable.activities@doj.state.or.us
Website: <http://www.doj.state.or.us>

Where to File

Send completed Forms and any corresponding payment of fees to the above address. The Charitable Activities Section does not accept the electronic filing of Forms.

Line Instructions

Section I.

General Information

1. Missing or Incorrect Information

The Charitable Activities Section sends a Form preprinted with name, address contact information and registration number to all registered organizations. If the organization has received one of these preprinted Forms, provide any missing or corrected information. If the organization is completing a blank Form, provide the requested information in this section.

Name Changes

If applicable, write the organization's new legal name. Attach a copy of the filed amended articles of incorporation that changed the organization name.

Address and Phone Number Changes

If applicable, write the new address where mail for the organization should be directed in the future. If applicable, write the new daytime phone number and fax machine number for the organization.

Accounting Year Changes

If applicable, write the organization's new or short reporting period. Preprinted forms are based upon the accounting period we have on record for the organization. If the organization has changed its fiscal year or is filing a final

report for a period less than 12 months, the shortened period covered by the report must be noted here. If the organization is filing a final report, also see the instructions for line 6 for closing requirements.

Short Year Report—If the organization is filing a shortened report due to a change in fiscal year, see the instructions for line 13 for calculation of prorated Net Assets or Fund Balances fee.

Amended Reports

If amending previously submitted information for the same accounting period, check the amended report box. Either complete a blank form that includes the amended information or provide a copy of the previously submitted form that clearly shows what information is being amended. Submit any additional fee due with the amended report.

2. Independent Audit

Check yes if the organization had an independent audit of its financial records performed by a certified public accountant. **Attach a copy of the auditor's report, the financial statements, the accompanying notes, schedules, or other documents supplementing the report or financial statements.**

3. Professional / Commercial Fund-Raising

Check yes if the organization entered into a contract with a for-profit company or a mutual benefit nonprofit company to conduct in-person, advertising, vending machine, or telephone solicitations in Oregon on its behalf. **Write the name(s) of the fund-raising firm(s) who conducted the Oregon campaign in the space provided.**

4. Disclosure of Legal Action

Check yes if the organization or any of its officers, directors, trustees or key employees ever signed a voluntary agreement with any government agency, such as a state attorney general, secretary of state, or local district attorney, or been a party to legal action in any court regarding charitable solicitation, administration, management, or fiduciary practices. This includes assurances of voluntary compliance or discontinuance involving the organization or any other proceeding in which the organization or any current officer, director, trustee, or key employee is subject to any injunction, order, or pending action relating to the solicitation of contributions, or administration of charitable assets. **Attach a written explanation of each such action or agreement, including the agency involved and the allegations. Also, attach a copy of any agreements or actions that occurred in the current reporting period.**

5. Amendments to Articles of Incorporation, Bylaws, or Tax-Exempt Status

Check yes if during the reporting period the organization amended its articles or bylaws, or if the IRS issued a new tax-exempt status ruling for the organization, including revocation.

Important Note—Attach copies of amendments to articles of incorporation bearing the Secretary of State's file stamp, signed and dated copies of amended bylaws, and/or IRS determination letters.

6. Final Report

Check yes if this is the final report for the organization.

If a foreign organization is dissolving, discontinuing solicitations of Oregon residents, or no longer holding assets or conducting charitable activities in Oregon and would like to close its registration file, the organization must provide written notice to this office in addition to a final report. The notice may be provided through a letter, but the letter must confirm that the organization does not intend to conduct further solicitations or activities in Oregon and holds no assets in the state.

Organizations are required to file reports covering all fiscal periods in which the organization was registered. Accordingly, a final report must cover the fiscal period in which the written notice requesting closure of the registration was received.

Important Note—Foreign organizations which intermittently conduct solicitations or charitable activities in Oregon may wish to remain registered during periods of inactivity. The length of time required to reregister may cause substantial delays in future solicitation events.

7. Who Keeps the Books?

Indicate the person to be contacted if the organization's books need to be accessed for information or review. Either a business or personal phone number and mailing address are acceptable.

8. Officers, Directors, and Other Key Employees

List each person who was an officer, director, trustee, or key employee (defined below) of the organization at any time during the year even if they are a volunteer and do not receive any compensation from the organization. Give the daytime phone number and preferred mailing address at which officers, etc., want the Charitable Activities Section to contact them. Use an attachment if there are more persons to list than there are lines available.

A failure to fully complete this part can subject the organization to penalties for filing an incomplete Form.

A **"key employee"** is any person having responsibilities or powers similar to those of officers, directors, or trustees. The term includes the chief management and administrative officials of an organization (such as executive director) but does not include the heads of separate departments or smaller units within an organization.

A chief financial officer and the officer in charge of administration or program operations are both key employees if they have the authority to control the organization's activities, its finances, or both. The "heads of separate departments" reference applies to persons such as the head of the radiology department or coronary care unit of a hospital or the head of the chemistry or history or English department at a college. These persons are managers within their specific areas but not for the organization as a whole and, therefore, are not key employees.

Column (C)

If an IRS form is attached that includes complete and accurate compensation information the phrase "See IRS Form" may be entered in lieu of completing this section.

Otherwise, for each person listed, report the total amount of compensation paid or deferred for payment to a later date, including salary, fees, bonuses, benefits, taxable allowances or reimbursements, the value of noncash compensation, and severance payments.

Enter a zero in column (C) if the person was a volunteer and was not paid or did not accrue any compensation during the reporting year.

The organization may provide an attachment to explain the entire compensation package for any person listed in this part, including whether the compensation includes the payment of amounts previously deferred.

Section II.

Fee Calculation

9. Total Oregon Revenue

Enter the Total Revenue earned from persons or businesses located in Oregon. If the organization does not have a method for identifying or reasonably estimating the Oregon portion, enter the organization's Total Revenue. If the Oregon portion reported was calculated using a reasonable estimate, note on the Form that an estimate was used and identify the method that was used. Do not use an estimate if the amount of Total Oregon Revenue is known or readily available.

The Charitable Activities Section has adopted the definition for "Total Revenue" used by the Internal Revenue Service. If the organization

completed an IRS Form for this reporting period, the Total Revenue figure should come from the line number listed:

- IRS Form 990, Part I, line 12 (current year)
- IRS Form 990-EZ, Part I, line 9
- IRS Form 990-PF, Part I, line 12a

If the organization was not required to complete an IRS Form a summary of what constitutes Total Revenue is provided within these instructions. A more detailed definition can be found in the IRS instructions for the listed Forms.

"Total Revenue" includes such items as:

- contributions
- gifts
- grants
- donated real property
- donated thrift items
- membership dues & assessments
- program service revenue
- government fees & contracts
- interest income
- dividend income
- net rental gain or loss as determined by gross rental income less rental expense
- other investment income
- gain or loss on sales of assets other than inventory as calculated by gross sale price less cost or other basis
- gain or loss from special events & activities which may include bingo games, raffle events, Monte Carlo events, dinners, and door-to-door sales of merchandise as calculated by gross proceeds minus direct expenses
- gain or loss on sale of inventory as calculated by sales price less returns & allowances and the cost of goods sold
- all other sources of revenue.

To report contributions received in a form other than cash, use the market value as of the date of the contribution. When market value cannot be readily determined, use an appraised or estimated value

To determine the amount of any noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value in assigning a value to the revenue received.

"Fair market value" is the amount a reasonable person would pay for the item at the time it was donated to the organization.

Important Note—Do not include the value of services donated to the organization, or items such as the free use of materials, equipment, or facilities in reporting Total Revenue.

Important Note—If Total Revenue is zero, attach an explanation of why Total Revenue is zero and indicate whether the organization plans to continue operations in Oregon. See the instructions for line 6 if this is the organization's final report.

10. Revenue Fee

Use the total Oregon revenue figure from **line 9** to calculate the revenue fee according to the following schedule.

Revenue Fee Schedule

Amount on Line 9		Revenue Fee
\$ 0 -	\$ 24,999	\$ 10
25,000 -	49,999	25
50,000 -	99,999	45
100,000 -	249,999	75
250,000 -	499,999	100
500,000 -	749,999	135
750,000 -	999,999	170
1,000,000 or	more	200

The maximum amount subject to a revenue fee is \$1,000,000. The maximum revenue fee is \$200. The minimum revenue fee is \$10, even if total revenue is a negative amount.

11. Oregon Net Assets or Fund Balances at the End of the Reporting Period

Enter the amount of Net Assets or Fund Balances at the end of the reporting period which were held in Oregon. If the organization does not have a method for identifying or reasonably estimating Oregon Net Assets or Fund Balances at end of year, enter the organization's total Net Assets or Fund Balances. If the Oregon portion reported was calculated using a reasonable estimate, note on the Form that an estimate was used and identify the method that was used.

The Charitable Activities Section has adopted the definitions for "Net Assets" and "Fund Balances" used by the Internal Revenue Service. If the organization completed one of the following IRS Forms for this reporting period, the Net Assets or Fund Balances figure should come from the line number listed:

- IRS Form 990, Part I, line 22 (end of year)
- IRS Form 990-EZ, Part I, line 21
- IRS Form 990-PF, Part III, line 6

If the organization was not required to complete one of these IRS Forms a summary of what constitutes Net Assets or Fund Balances is provided within these instructions. A more detailed definition can be found in the IRS instructions for the listed Forms.

Net Assets and Fund Balances refer to the organization's assets minus liabilities.

"Assets" are items of value to the organization, such as cash, receivables less any allowance for doubtful accounts, inventory, prepaid expenses, investments, land, buildings & equipment less any accumulated depreciation if the organization records depreciation.

"Liabilities" are the amount of debts and obligations owed by the organization, such as accounts payable, accrued expenses, deferred revenue, loans, and mortgages.

12. Oregon Net Fixed Assets Used to Conduct Charitable Activities

Enter the amount of the organization's Net Fixed Assets that were held in Oregon for use in the operation of charitable activities at the end of the reporting period. If the organization does not have a method for identifying Oregon net fixed assets used to conduct charitable activities, enter \$0.

Important Note—You should not include any cash, bank accounts, stock holdings, investment accounts, or other liquid assets in Line 12. Line 12 should only include fixed assets that are used for charitable purposes, such as land, buildings, or equipment.

The following instructions provide guidance on how to calculate Net Fixed Assets and where the amount may be located on the organization's tax return.

The Charitable Activities Section defines "Net Fixed Assets" as the organization's book value (cost or other basis less accumulated depreciation) of all owned land, buildings, or equipment **that are used directly for charitable purposes**. For example, if the charity owns and operates a museum, the building that houses the museum is a net fixed asset. However, undeveloped land, a building owned and used for rental income, or any other fixed asset used for investment purposes should not be included in Line 12. Accordingly, the net fixed assets used for charitable purposes on Line 12 may be less than the organization's total net fixed assets.

If the organization completed one of the following IRS Forms for this reporting period and all its Net Fixed Assets are held for use in conducting charitable activities, the figure should come from the line number listed:

- IRS Form 990, Part X, line 10c
- IRS Form 990-EZ, Part II, line 23B
- IRS Form 990-PF, Part II, line 14b

If the organization was not required to complete one of these IRS Forms, this figure will need to be calculated from the organization's accounting records.

13. Amount Subject to Net Assets or Fund Balances Fee

Subtract line 12 from line 11. If the result is less than \$50,000 enter \$0 on line 13. If the result is more than \$10,000,000 enter \$10,000,000.

Example #1	line 11	\$ 100,000	
	line 12	(25,000)	
		75,000	
	line 13		<u>\$ 75,000</u>
Example #2	line 11	\$ 100,000	
	line 12	(80,000)	
		20,000	
	line 13		<u>\$ 0</u>

Important Note—If the organization is filing a short report of less than one year due to a change in accounting periods, the amount entered on line 13 should be prorated by the number of months covered by the report. To determine the prorated amount, divide the amount determined above by 12 and multiply by the number of months covered by the short report. No similar proration should be made if the short report is due to the initial or final reporting period.

14. Net Assets or Fund Balances Fee

Multiply the amount subject to a Net Assets or Fund Balances fee from line 13 by .0001 and enter this figure on line 14. Round to the nearest whole dollar. If the result is less than \$5 enter \$0. If the result is more than \$1,000 enter \$1,000.

15. Late Fees

If the report is not filed or the fee is not paid by the due date (or the extended due date), an initial late fee of \$20 will be due. If the report or payment remains outstanding more than 13 months past the end of the fiscal year covered by the report, the late fee will increase to \$50. If the delinquency is not corrected within 16 months of the end of the fiscal year covered by the report, the late fee increases to \$100.

Late Fee Schedule

Fiscal Year End Dates	Late Report Received Before This Date	Late Report Received Between These Dates	Late Report Received After This Date
Late Fee:	\$20	\$50	\$100
12/31/12	2/1/14	2/1/14-4/30/14	4/30/14
1/31/13	3/1/14	3/1/14-5/31/14	5/31/14
2/29/13	4/1/14	4/1/14-6/30/14	6/30/14
3/31/13	5/1/14	5/1/14-7/31/14	7/31/14
4/30/13	6/1/14	6/1/14-8/31/13	8/31/14
5/31/13	7/1/14	7/1/14-9/30/14	9/30/14
6/30/13	8/1/14	8/1/14-10/31/14	10/31/14
7/31/13	9/1/14	9/1/14-11/30/14	11/30/14
8/31/13	10/1/14	10/1/14-12/31/14	12/31/14
9/30/13	11/1/14	11/1/14-1/31/15	1/31/15
10/31/13	12/1/14	12/1/14-2/28/15	2/28/15
11/30/13	1/1/15	1/1/15-3/31/15	3/31/15

The above late fees apply automatically. The Department has the authority to obtain additional civil penalties against the organization and its officers and directors or take other

administrative action in connection with the failure to file timely reports.

16. Total Amount Due

Add lines 10, 14 and 15. This is the total amount due. Make check or money order payable to the "Oregon Department of Justice". Do not send cash. Mail payment together with the report to:

**Charitable Activities Section
Oregon Department of Justice
1515 SW 5th Avenue, Suite 410
Portland, Oregon 97201-5451**

Important Note—Indicate on the check the organization's 4 or 5-digit Oregon Department of Justice registration number. The registration number is located on line 1 of the preprinted Form CT-12F or can be obtained by contacting the Charitable Activities Section.

17. IRS Forms, Schedules, and Attachments

All organizations must attach a complete copy of all Forms, supporting schedules, and attachments filed with the IRS, except publicly supported charities are not required to attach the Schedule B, Listing of Contributors.

Even if your organization is not required to file a Form 990, 990-EZ, or 990-PF with the IRS, if the organization's revenues or net assets exceed certain thresholds, it may be required to complete one of these forms for Oregon purposes to meet the Charitable Activities Section's filing requirements.

In general, if your organization's total revenues are at least \$25,000, or its assets are more than \$50,000, you may be asked to complete a 990EZ or 990 for Oregon purposes only. If the organization has not filed the form with the IRS, it should be noted on the form that it is for Oregon purposes only.

Additional instructions are provided below for 990-N filers and for organizations that do not file any type of 990 with the IRS.

For 990-N Filers—If your organization does not complete an IRS Form 990 or 990-EZ because it files an IRS form 990-N, the Charitable Activities Section will consider suspending the requirement to file a Form 990 or 990-EZ for Oregon purposes.

If the organization filed an IRS Form 990-N because its gross receipts are normally \$50,000 or less and the organization's assets are less than \$50,000 the organization may submit a copy of its 990-N in lieu of completing an IRS Form 990 or 990-EZ for Oregon purposes. Our office will contact the organization if additional information is required.

If the organization files an IRS Form 990-N because its gross receipts are normally \$50,000 or less, but its assets are more than \$50,000,

please contact this office in writing if you would like the Charitable Activities Section to consider suspending the requirement to file an IRS Form 990 or 990-EZ for Oregon purposes. The amount of assets in excess of \$50,000 is material to consideration of suspension requests. Please include a balance sheet or similar statement listing your assets to expedite review of your request.

For organizations that do not file a 990/990-EZ/990-N with the IRS. Please attach to your CT-12F a copy of your Form 1120 or 1120-A or other return your organization has filed with the IRS for the reporting period. We will contact you if this office determines that a 990-EZ or 990 is required for Oregon purposes.

Important Note—Organizations which file Form 990 or 990-EZ with the IRS are not required to attach the Schedule B listing of contributors to filings with the Charitable Activities Section. However, if voluntarily submitted, the schedule of contributors may be made available for public inspection.

This exclusion does not apply to Form 990-PF filers who must submit their schedule of contributors.

Important Note for CPAs/Paid Preparers/Beneficiaries – Forms submitted to this office become a public record. In order to protect the privacy of named individuals, you should redact Social Security Numbers (if used) from the copy of the IRS Form 990/990-EZ/990-PF/5227/1041-A (Schedule K) submitted to this office. Although we endeavor to redact social security numbers from any forms we receive, we request your assistance in safeguarding this information by not including it in your submission.

Signature Block

To make the return complete, an authorized officer must sign in the space provided. For a corporation this officer may be the president, vice president, treasurer, assistant treasurer, chief financial officer, or other corporate officer, such as tax officer. Signature stamps and labels are not acceptable.

In the paid preparer's information section, include the name, daytime phone number, and address of any person who was paid by the organization to complete this report.

Contact the Following Agencies for Assistance

Charitable Activities Section

Oregon Department of Justice
1515 SW 5th Avenue, Suite 410
Portland, Oregon 97201-5451
Phone: (971)673-1880
TTY: (800)735-2900
Fax: (971)673-1882
Email: charitable.activities@doj.state.or.us
Website: <http://www.doj.state.or.us>

Issues

- Questions about annual reports for charitable organizations-Forms CT-12, CT-12F, and CT-12S
- Registration of charitable organizations and trusts
- Merging nonprofit organizations
- Dissolving nonprofit organizations
- Reporting illegal activity by nonprofit organizations
- Serving as a board member of a nonprofit organization
- Information about charitable organizations and copies of annual reports
- Questions about raffles and other charitable gaming

Forms

- RF-C, Registration Form for Charitable Organizations
- RF-T, Registration Form for Trusts
- CT-12, Annual Report Form for Oregon Charities
- CT-12F, Annual Report Form for Foreign Charities
- CT-12S, Annual Report Form for Split-Interest Trusts
- Closing Form

Publications

- Oregon Wise Giving Guide
- A Guide to Non-Profit Board Service in Oregon

Oregon Revised Statutes

- Chapter #65, Nonprofit Corporations
- Chapter #128, Trusts; Charitable Activities
- Chapter #130, Uniform Trust Code
- Chapter #464, Charitable Gaming
- Chapter #646, Trade Practices & Antitrust Regulation

Oregon Administrative Rules

- Chapter #137-010-0005 *et seq.*

Internal Revenue Service

Phone: (877)829-5500
Website: <http://www.irs.gov>

Issues

- Obtaining federal tax identification number or federal tax-exempt status
- Completing federal tax forms

Forms

- 990, Return of Organization Exempt From Income Tax
- 990-EZ, Short Form - Return of Organization Exempt From Income Tax
- Schedule A, for Form 990 and 990-EZ
- 990-PF, Return of Private Foundation
- 990-T, Exempt Organization Business Income Tax Return
- 990-W, Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations
- 1023, Application for Recognition of Exemption Under §501(c)(3)
- 1024, Application for Recognition of Exemption Under §501(a)
- 1041, U.S. Income Tax Return for Estates and Trusts
- 1041-A, U.S. Information Return - Trust Accumulation of Charitable Amounts
- 1128, Application to Adopt, Change, or Retain a Tax Year
- 4720, Return of Certain Excise Taxes on Charities and Other Persons
- 5227, Split-Interest Trust Return
- 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation
- 8822, Change of Address
- 8868, Application for Extension of Time to File an Exempt Organization Return

Publications

- Pub. 526, Charitable Contributions
- Pub. 538, Accounting Periods and Methods
- Pub. 557, Tax-Exempt Status for Your Organization
- Pub. 583, Starting a Business and Keeping Records
- Pub. 598, Tax on Unrelated Business Income of Exempt Organizations
- Pub. 3079, Gaming Publication for Tax-Exempt Organizations

Veterans' Services

If you are or know a veteran and would like more information about benefits, please see DOJ Veterans Resources available through the Department of Justice's website at: <http://www.doj.state.or.us>

Secretary of State Corporation Division

Public Service Building
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327
Phone: (503)986-2200
Fax: (503)378-4381
Website: <http://www.filinginoregon.com>

Issues

- Forming a new corporation
- Merging nonprofit corporations
- Dissolving nonprofit corporations
- Amending articles of incorporation
- Obtaining copies of filed articles of incorporation and amendments

Forms

- Articles of Incorporation
- Assumed Business Name Registration
- Articles of Amendment
- Restated Articles
- Articles of Dissolution
- Revocation of Dissolution

Publications

- Oregon Business Guide

Oregon Department of Revenue

Revenue Building
955 Center St. NE
Salem, OR 97301
Phone: (503)378-4988 and (800)356-4222
TTY: (800) 886-7204
Website: <http://www.oregon.gov/DOR>

Issues

- State taxation and filing requirements

Forms

- 20, Oregon Corporation Excise Tax Return
- 41, Oregon Fiduciary Income Tax Return

State of Oregon

Website: <http://www.oregon.gov>