

CT-12**For Oregon Corporations
and Certain Trusts****Charitable Activities Section
Oregon Department of Justice**1515 SW 5th Avenue, Suite 410
Portland, OR 97201-5451
E-Mail: charitable.activities@doj.state.or.us
Web site: http://www.doj.state.or.usVOICE (971) 673-1880
TDD (503) 378-5938
FAX (971) 673-1882

For Accounting Periods Beginning in:

2006**Section I. General Information**

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

Registration #: 222163-94

Organization Name: Vietnamese Science & Cultural Society of Oregon

Address: 4160 NW 152nd Terr

City, State, Zip: Portland, OR 97229

Phone: 503-617-0548 Fax: Amended Report?

Period Beginning: 1 / 1 /2006 Period Ending: 12 / 31 /2006

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes and any schedules presented as supplementary information to the basic 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? Yes No
- If yes, write the name of the fund-raising firm(s) who conducts the campaign(s): _____
4. Has the organization or any officer, director, or executive personnel of the organization ever been involved in a voluntary agreement with any district attorney or attorney general or a legal action in any court regarding the organization's solicitation, administration, or management practices? If yes, attach copies of the agreement and a written explanation. 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 indicating a new or amended tax-exempt status? If yes, attach a copy of the amended document or letter. Yes No
6. Is the organization ceasing operations and is this the final report? (If yes, see instructions.) Yes No
7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address
Tuong Nguyen	Secretary	503-617-7335	4669 NW 166 th Ave Portland, OR 97229

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 any compensation from the organization. Attach additional sheets if necessary. If an IRS form is attached that includes substantially the same information, the phrase "See IRS Form" may be entered in lieu of completing this section. (Oregon law requires a minimum of three directors.)

(A) Name, daytime phone number & mailing address	(B) Title & average weekly hours devoted to position	(C) Compensation (If not paid, Enter \$0)	(D) Contributions to benefit plans & deferred compensation	(E) Expense account & other allowances
Name: Chi Jones Address: 4160 NW 152 nd Terr Portland, OR 97229 Phone: (503) 997-2260	President 10 Hrs/Week	-0-	-0-	-0-
Name: Tri Than Address: 17786 NW Reindeer Drive Portland, OR 97229 Phone: (503) 614-8472	Vice President 10 Hrs/Week	-0-	-0-	-0-
Name: Tuong Nguyen Address: 4669 NW 166 th Ave Portland, OR 97229 Phone: (503) 617-7335	Secretary / Treasurer 10 Hrs/Week	-0-	-0-	-0-

Section II. Fee Calculation

<p>9. Total Revenue <small>(From Line 12 on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF; Line 9 on Form 1041 or Form 1041-A; or see page 3 of the instructions if no federal tax return was prepared.)</small></p>	9.	30,280.69																					
<p>10. Revenue Fee <small>(See chart below. Minimum fee is \$10, even if total revenue is a negative amount.)</small></p> <table style="width: 100%; border-collapse: collapse; margin-bottom: 5px;"> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount on Line 9</th> <th style="text-align: left; border-bottom: 1px solid black;">Revenue Fee</th> </tr> <tr> <td>\$0 - \$24,999</td> <td>\$10</td> </tr> <tr> <td>\$25,000 - \$49,999</td> <td>\$25</td> </tr> <tr> <td>\$50,000 - \$99,999</td> <td>\$45</td> </tr> <tr> <td>\$100,000 - \$249,999</td> <td>\$75</td> </tr> <tr> <td>\$250,000 - \$499,999</td> <td>\$100</td> </tr> <tr> <td>\$500,000 - \$749,999</td> <td>\$135</td> </tr> <tr> <td>\$750,000 - \$999,999</td> <td>\$170</td> </tr> <tr> <td>\$1,000,000 or more</td> <td>\$200</td> </tr> </table>	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	10.				
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\$750,000 - \$999,999	\$170																						
\$1,000,000 or more	\$200																						
<p>11. Net Assets or Fund Balances at End of the Reporting Period <small>(From Line 21 on Form 990 or Form 990-EZ, or Part III, Line 6 on Form 990-PF; or see page 4 to calculate.)</small></p>	11.	12333.66																					
<p>12. Net Fixed Assets Used to Conduct Charitable Activities <small>(Generally, from Line 57c on Form 990, Line 23B on Form 990-EZ or Part II, Line 14b on Form 990-PF; or see page 4 to calculate. See instructions if organization owns income-producing assets.)</small></p>	12.	0																					
<p>13. Amount Subject to Net Assets or Fund Balances Fee <small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	12333.66																					
<p>14. Net Assets or Fund Balances Fee <small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$1,000. Round cents to the nearest whole dollar.)</small></p>	14.				0																		
<p>15. Delinquency Penalty <small>(If report is submitted after the due date, the delinquency penalty is \$20.)</small></p>	15.				0																		
<p>16. Total Amount Due <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>	16.				25																		
<p>17. Attach a copy of the organization's federal tax return and all supporting schedules and attachments that were filed with the IRS with the exception that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS, but had Total Revenue of \$25,000 or more, or Net Assets or Fund Balances of \$50,000 or more, see the instructions as the organization is required to complete certain IRS Forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only."</p>																							

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



Signature of officer

Date

Title

Paid Preparer's Use Only



Preparer's signature

Date

Phone

Preparer's name

Address



2006 Form CT-12 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 corporations and trusts 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 unless the organization is a corporation organized under the laws of a state other than Oregon or the organization is a split-interest trust with non-charitable beneficiaries.

File Form CT-12F if the organization is a corporation organized under the laws of a state other than 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.

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 5 or less business days after the due date. All filings received more than 5 days after the due date will be assessed a \$20 late charge.

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 delinquency penalty. The Charitable Activities Section grants initial extension requests for up to 90 days. An additional extension may be requested, if necessary, for a maximum total extension period of 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 web site at <http://www.doj.state.or.us/ChariGroup/Howtoextend.shtml>. 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 on-line extension process or are experiencing difficulties with your on-line request.

The organization may also submit a written extension request so long as the Charitable Activities Section receives the request on or before the due date of the report. The organization should include the reason why additional time is necessary in the written request. Sending the Charitable Activities Section a copy of organization's federal extension request on either Form 2758 or Form 8868 is also sufficient to obtain an extension for the period covered by the Form. 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 delinquency

penalty, 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.

Recent Changes and Updates

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.

The Charitable Activities Section's policy on granting extensions of time to file has changed. The maximum initial extension period that an organization may request has been reduced from 180 days to 90 days. See the preceding section of these instructions for complete information on how to apply for an extension.

ORS 128.670(7) requires that all registered charitable organizations must pay an annual fee tied to the organization's revenue. The lowest fee is \$10, for revenue of less than \$25,000. In prior years, the Charitable Activities Section's rule did not require a fee unless the organization also was required to file a copy of its federal tax return as an attachment to the Form CT-12.

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 web site at:

Charitable Activities Section
Oregon Department of Justice
1515 SW 5th Ave, Suite 410
Portland, OR 97201-5451
Phone: (971)673-1880
TDD: (503)378-5938
Fax: (971)673-1882
E-Mail: charitable.activities@doj.state.or.us
Web site: <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, Corporation Division acknowledgement letter with amended articles attached, or trust document 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 will note the subsequent accounting period to that reported in the prior year. 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.

Important Note—If the organization is filing a final report, see the instructions for line 6 for dissolution requirements.

Important Note—If the organization is filing a shortened report due to a change in fiscal year, see the instructions for line 21 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. The Charitable Activities Section will mail any refund within 60 days from the receipt of an amended report. A \$25 refund processing fee may be assessed.

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 and any schedules presented as supplementary information to the basic financial statements.**

If instead of an audit, the organization had its financial records either reviewed or compiled by a certified public accountant there is no requirement to submit a copy of the related reports. However, the Charitable Activities Section encourages voluntary submission of review and compilation reports which will be maintained in our files that are available for public inspection.

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 on its behalf. **Write the name(s) of the fund-raising firm(s) in the space provided.**

4. Disclosure Information

Check yes if the organization or any person involved with the organization has entered into any agreement such as an assurance of voluntary compliance or discontinuance with any district

attorney or attorney general; or if any present officer, executive personnel, director, or trustee has ever been enjoined from soliciting contributions, or has been found (or proceedings pending) to have been engaged in unlawful practices in the solicitation of contributions or administration of charitable assets. **Attach copies of agreements and/or explanations.**

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

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

Important Note—Attach copies of amendments to articles of incorporation bearing the Secretary of State's file stamp or Corporation Division acknowledgement letter with amended articles attached, signed and dated copies of amended bylaws, amended trust documents, and/or IRS determination letters.

6. Final Report

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

If the organization is a corporation and is dissolving, the Charitable Activities Section must be notified in writing 20 days prior to the dissolution or the distribution of the organization's assets. This notification may be done either through a letter or submission of a completed Closing Form which can be obtained by contacting the Charitable Activities Section or from our web site. Notification must include the disposition of assets including the name, address, phone number, and contact person of each organization that will receive any remaining assets and the amount of the assets involved or a copy of the minutes of the board meeting that approved the dissolution containing the same information.

If the organization is a corporation and is filing a final report for a reason other than a dissolution, such as the discontinuance of soliciting contributions, holding assets or conducting charitable activities in Oregon, there are similar notification requirements regarding the disposition of the charitable assets.

If the organization is a trust and is filing a final report for any reason, the Charitable Activities Section should be contacted for specific instructions and requirements related to closing procedures.

A final report must reflect the financial transactions of the charitable organization from the day after the close of its last accounting period to the date of the disposition of all

remaining assets, and it must be filed within four months and 15 days after such termination.

Important Note—Dissolving corporations must submit a copy of any articles of dissolution filed with the Corporation Division in addition to the information required above. If articles of dissolution have not been filed, then the anticipated date of dissolution must be provided.

Important Note—The organization must submit this information even if the distribution of assets has already occurred.

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, Trustees, 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 did not receive any compensation from the organization. Enter a zero in columns (C), (D), or (E) if no compensation, contributions, expenses and other allowances were paid during the reporting year, or deferred for payment to a future accounting period. 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.

Show all forms of cash and noncash compensation received by each listed officer, etc., whether paid currently or deferred.

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

The organization may also provide an attachment to explain the entire compensation package for any person listed in this part.

If an IRS form is attached that includes substantially the same information, the phrase "See IRS Form" may be entered in lieu of completing this section only if the daytime phone number and preferred mailing address of the officers, etc. are provided either in this section or on the attached IRS 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 or chancellor) 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.

If the organization is a public benefit corporation, it must have a minimum of three individuals serving on its board of directors.

Column (C)

For each person listed, report salary, fees, bonuses and severance payments paid. Include payments of amounts reported or reportable as deferred compensation in any prior year.

Column (D)

Include in this column all forms of deferred compensation and future severance payments (whether or not funded; whether or not vested; and whether or not the deferred compensation plan is a qualified plan under section 401(a)). Include also payments to welfare benefit plans on behalf of the officers, etc. Such plans provide benefits such as medical, dental, life insurance, severance pay, disability, etc. Reasonable estimates may be used if precise cost figures are not readily available.

Unless the amounts were reported in column (C), report as deferred compensation in column (D), salaries and other compensation earned during the period covered by the Form, but not yet paid by the date the organization files its Form.

Column (E)

Enter both taxable and nontaxable fringe benefits (other than *de minimis* fringe benefits described in section 132(3) of the Internal Revenue Code). Include expense allowances or reimbursements that the recipients must report as income on their separate income tax returns. Examples include amounts for which the recipient did not account to the organization or allowances that were more than the payee spent on serving the organization. Include payments made under indemnification arrangements, the value of the personal use of housing, automobiles, or other assets owned or leased by the organization (or provided for the organization's use without charge), as well as any other taxable and nontaxable fringe benefits.

Section II.

9. Total Revenue

The Charitable Activities Section has adopted the definition for "Total Revenue" used by the Internal Revenue Service. If the organization completed one of the following IRS Forms for

this reporting period, the Total Revenue figure should come from the line number listed:

- IRS Form 990, line 12
- IRS Form 990-EZ, line 9
- IRS Form 990-PF, Part I, line 12a
- IRS Form 1041, line 9
- IRS Form 1041-A, line 9

If the organization was not required to complete one of these IRS Forms 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.
- include amounts obtained from both Oregon and out of state sources.

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. See the instructions for line 6 if this is the organization's final report.

10. Revenue Fee

Use the Total 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. Net Assets or Fund Balances at the End of the Reporting Period

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, line 21
- IRS Form 990-EZ, line 21
- IRS Form 990-PF, Part III, line 6,
- IRS Form 1041-A, Part IV, line 45, column (b)

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.

The general deciding factor on how an organization classifies its excess assets over liabilities as either Net Assets or Fund Balances is determined by whether the Financial Accounting Standard Board's *Financial*

Statements of Not-for-Profit Organizations (SFAS 117) is followed.

12. Net Fixed Assets Used to Conduct Charitable Activities

Enter the amount of the organization's Net Fixed Assets that were held for use in the operation of charitable activities at the end of the reporting period.

The Charitable Activities Section defines "Net Fixed Assets" as the organization's book value (cost or other basis less any accumulated depreciation) of all owned land, buildings, and 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.

When filling out Line 12, it is important to only include those Net Fixed Assets that are used to conduct charitable activities and are not held for investment or for use in income-producing activities. This may require entering an amount that is 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, line 57c
- IRS Form 990-EZ, line 23B
- IRS Form 990-PF, Part II, line 14b
- IRS Form 1041-A, Part IV, line 36b-b

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.

Important Note—Do not include undeveloped land or assets used in income-producing activities, such as: rental property, investment assets, assets used to conduct bingo games, or for-profit subsidiary assets.

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>
Example #3	line 11	\$ 100,000	
	line 12	(150,000)	(50,000)
	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 amount is more than \$1,000 enter \$1,000.

15. Delinquency Penalty

If the report is not filed or the fee is not paid by the due date (or the extended due date), an initial penalty charge in the amount of \$20 will be due. Additional penalties will be assessed until compliance occurs.

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-12 or can be obtained by contacting the Charitable Activities Section.

17. IRS Forms, Schedules, and Attachments

All corporations and trusts must attach a complete copy of all Forms, supporting schedules, and attachments filed with the IRS.

If the organization did not file IRS Form 990, 990-EZ, or 990-PF with the IRS, but had Total Revenue of \$25,000 or more, or Net Assets or Fund Balances of \$50,000 or more, then the organization must complete Form 990 or 990-EZ to meet the Charitable Activities Section's filing requirement even though IRS requirements may permit certain organizations to omit these Forms. Organizations with Total Revenue less than \$100,000 must complete Form 990-EZ for Oregon purposes. All other organizations must complete Form 990. Furthermore, all organizations holding tax-exempt status under I.R.C. §501(c)(3) or §4947(a)(1) must also complete and submit Schedule A of IRS Form 990 and 990-EZ even if the Schedule was not required by the IRS.

Important Note—Corporations that filed Form 1120 or 1120-A with the IRS are not exempted from the requirement to complete Form 990 or 990-EZ and Schedule A for Oregon purposes as specified in the preceding paragraphs.

Important Note—Organizations which file Form 990 or 990-EZ with the IRS are not required to attach any schedule of contributors to filings with the Charitable Activities Section. Therefore, there is no requirement to attach Schedule B or any list of contributors reported within Schedule A. However, if voluntarily submitted, this information will 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.

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. A receiver, trustee, or assignee must sign any return he or she files for a trust. 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
TDD: (503)378-5938
fax: (971)673-1882
e-mail: charitable.activities@doj.state.or.us
web site: <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 corporations or 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

Forms

- RF-C, Registration Form for Charitable Corporations
- RF-T, Registration Form for Trusts
- CT-12, Annual Report Form for Domestic Operating Charities
- CT-12F, Annual Report Form for Foreign Charities
- CT-12S, Annual Report Form for Domestic Trusts with Non-Charitable Beneficiaries
- Closing Form

Publications

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

Oregon Revised Statutes

- Chapter #65, Nonprofit Corporations
- Chapter #128, Trusts; Charitable Activities
- Chapter #464, Games
- Chapter #646, Trade Practices & Antitrust Regulation

Oregon Administrative Rules

- Chapter #137-010-005 *et seq.*

Internal Revenue Service

phone: (877)829-5500
TTY: (800)829-4059
web site: <http://www.irs.gov>

Issues

- Obtaining 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
- 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
- 2758, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns
- 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. 578 Tax Information for Private Foundations and Foundation Managers
- 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

Corporation Division

Public Service Building
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327
phone: (503)986-2200
TTY: (503)986-2328
fax: (503)378-4381
web site: <http://www.filinginoregon.com>

Issues

- Forming a new corporation
- Obtaining state and federal tax identification numbers
- 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: (503)945-8617 and (800)886-7204
web site: <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

web site: <http://www.oregon.gov>