

<p>Form CT-12 For Oregon Charities For Accounting Periods Beginning in: <div style="font-size: 2em; font-weight: bold; text-align: center;">2024</div></p>	<p>Charitable Activities Section Oregon Department of Justice</p> <p>100 SW Market Street Portland, OR 97201-5702 Email: charitable@doj.oregon.gov Website: https://www.doj.state.or.us</p> <p>VOICE (971) 673-1880 TTY (800) 735-2900 FAX (971) 673-1882</p> <p>Line-by-line instructions for completing the annual report form can be found on our website.</p>	<p>You can now file reports and pay by credit card using our online form at https://justice.oregon.gov/paymentportal/Account/Login</p>
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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 with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations: in-person; direct mail; advertising; vending machine; telephone; or other solicitations. Yes No
 If yes, also write the name of the fundraising firm(s) here: _____ (If you checked "other solicitations", attach an explanation.)
4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency 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 or revocation 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 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 this section. **(Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)**

(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: _____		

Section II. Fee Calculation

<p>9. Total Revenue <small>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF. For 990-N filers or others, see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)</small></p>	9.																			
<p>10. Revenue Fee <small>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.) The revenue fee is determined by the amount on line 9.</small></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$20</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$50</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$90</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$150</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$200</td></tr> <tr><td>\$500,000 - \$999,999</td><td>\$300</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400				10.
Amount on Line 9	Revenue Fee																			
\$0 - \$24,999	\$20																			
\$25,000 - \$49,999	\$50																			
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\$500,000 - \$999,999	\$300																			
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<p>11. Net Assets or Fund Balances at End of the Reporting Period ... <small>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)</small></p>	11.																			
<p>12. Net Fixed Assets Used to Conduct Charitable Activities..... <small>(Generally, from Part X, Line 10c on Form 990 (end of year); Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)</small></p>	12.																			
<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.																
<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 \$2,000. Round cents to the nearest whole dollar.)</small></p>				14.																
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>				15.																
<p>16. Total Amount Due <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>				16.																
<p>17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except 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 or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be 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." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.</p>																				

Please Sign Here	<p>Under penalties of perjury, I declare that I am an officer/director of the organization. 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.</p> <p>⇒</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; border-bottom: 1px solid black;">Signature of officer</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 40%; border-bottom: 1px solid black;">Title</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Officer's name (printed)</td> <td colspan="2" style="border-bottom: 1px solid black;">Address</td> </tr> <tr> <td colspan="3" style="border-bottom: 1px solid black;">Phone</td> </tr> </table>	Signature of officer	Date	Title	Officer's name (printed)	Address		Phone		
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Phone										
Paid Preparer's Use Only	<p>⇒</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; border-bottom: 1px solid black;">Preparer's signature</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 40%; border-bottom: 1px solid black;">Phone</td> </tr> <tr> <td style="border-bottom: 1px solid black;">Preparer's name (printed)</td> <td colspan="2" style="border-bottom: 1px solid black;">Address</td> </tr> </table>	Preparer's signature	Date	Phone	Preparer's name (printed)	Address				
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Preparer's name (printed)	Address									

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to charitable@doj.oregon.gov.



2024 Form CT-12 Instructions

You can now complete and file reports online at <https://justice.oregon.gov/paymentportal/Account/Login>

General Instructions

Purpose

Oregon law charges the Attorney General with the duty and responsibility to represent the public's interest in charitable organizations and in assets held or received for charitable purposes. The Attorney General carries out this responsibility by requiring charitable organizations 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.

Reports can also be viewed on our website at <https://justice.oregon.gov/Charities>.

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 either incorporated, organized, or headquartered in Oregon.

File Form CT-12F if the organization is organized and headquartered 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, reports must be physically received by the due date to not be considered late. See Instruction 15 Late Fees.

Extensions for Filing

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.

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.

Please do not submit an incomplete CT-12 if you intend to later supplement or amend your report with a copy of your IRS return. Instead, file an extension request so that you can submit a complete report by the extended due date with a copy of the appropriate IRS form attached.

Extensions may be requested through the Department of Justice website at <https://justice.oregon.gov/Charities/Extensions>. Follow the instructions carefully to ensure that we receive your request. Please contact our office if you have any questions or difficulties with your online request.

You should print and retain a copy of the online Confirmation of Extension Request. You should also expect to receive an email regarding your online request.

You 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 CT-12 report. 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.

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.

Record Keeping

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

Do Not Leave Blank Lines, Round Amounts to Nearest Dollar

Do not leave any line blank. Your report may be treated as incomplete if you leave blank lines or do not include dollar amounts where requested.

Your report may also be treated as incomplete if you list revenue or net assets as \$0, but do not provide an explanation.

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. If the amount is zero write "\$0." Attach an explanation if lines 9 or 11 on CT-12 are \$0.

Important Reminders

Don't lose your tax-exempt status. Most tax-exempt organizations other than churches must file a yearly return with the IRS. Very small organizations are required to file IRS Form 990-N, also known as the e-Postcard. The IRS is required by law to revoke the tax-exempt status of any organization that has failed to file a required return for three consecutive years.

Please refer to <https://www.irs.gov/charities-and-nonprofits> 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 SSNs from any forms we receive, we request your assistance in safeguarding this information by not including it in your submission.

Online Filing Option

The Department has an online filing option if you would like to complete and file your report electronically and pay via credit card. For additional information, visit <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report/>

How to Contact the Charitable Activities Section

To obtain blank forms, mailed instructions, 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
100 SW Market Street
Portland, OR 97201-5702
Phone: (971)673-1880
TTY: (800)735-2900
Fax: (971)673-1882
Email: charitable@doj.oregon.gov
Website: <https://www.doj.state.or.us>

Where to File

Send completed forms and corresponding fees to the above address. Do not send cash.

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 is returning 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 or trust document that changed the organization's name.

Address, Email, 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 email address 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.** Do not submit copies that are professionally bound. If the audit has not been completed prior to the report due date, please note that and the estimated completion date on the CT-12.

If the accountant's role was limited to preparation of the organization's 990N/990EZ/990 but did not perform a separate audit, check no.

3. Fundraising Contracts

Check yes if the organization entered into a contract with a fundraising firm that relates to solicitations in Oregon, including in-person, direct mail, advertising, vending machine, telephone, or other solicitations made in Oregon. Check the type(s) of campaign to which the contract(s) relates and write the name(s) of the fundraising firm(s) in the space provided. If you checked "other solicitations" as the type of campaign, attach an explanation.

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 or administrative agency 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, Trust Documents, or Tax-Exempt Status

Check yes if during the reporting period the organization amended its articles, bylaws, or trust documents, 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, 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 dissolving, the Charitable Activities Section must be notified in writing 30 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 website. 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 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.

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.

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, email, and mailing address are acceptable. If the person does not have an email address, please note that on the form.

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 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 late fees or civil penalties for filing an incomplete form.

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

Officers include those officers required by applicable state law, such as president, secretary, or treasurer, and also includes the person(s) elected or appointed to implement the decisions of the governing body or for supervising the management, administration, or operation of the organization, regardless of title or the amount of compensation received. The CEO or Executive Director is an officer for purposes of this form. The top financial official may also be an officer if they are responsible for managing the organization's finances.

A "key employee" is any person, other than an officer, director, or trustee, who has responsibilities over the organization that are similar to those of its officers, directors, or trustees. If the organization attaches a 990 or 990EZ, it may rely on the IRS definition of key employee in the corresponding IRS instructions for purposes of this form.

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.

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, 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 one of these IRS Forms, or filed an IRS Form 990-N, 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 forms listed above.

"Total Revenue" includes such items as:

- Contributions, gifts, or grants
- donated real property
- donated thrift items
- membership dues & assessments
- program service revenue
- government fees & contracts
- interest or dividend income
- gross rental income less rental expense
- other investment income
- gain or loss on sales of assets other than inventory
- gain or loss from special events & activities which may include bingo, raffles, and Monte Carlo events
- gain or loss on sale of inventory
- 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—Do not leave Line 9 blank. If Total Revenue is zero, list that amount. 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	\$ 20
25,000 -	49,999	50
50,000 -	99,999	90
100,000 -	249,999	150
250,000 -	499,999	200
500,000 -	999,999	300
1,000,000 or more		400

The maximum amount subject to a revenue fee is \$1,000,000. The maximum revenue fee is \$400. The minimum revenue fee is \$20, even if total revenue is zero or 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, 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, or filed an IRS Form 990-N, a summary of what constitutes Net Assets or Fund Balances is provided below. A more detailed definition can be found in the IRS instructions for the forms listed above.

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. 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.

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 that are used directly for charitable purposes.

The following instructions provide guidance on how to calculate Net Fixed Assets, where the amount may be located on the organization's IRS return, and whether that amount should be adjusted to include only those fixed assets used for charitable purposes.

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, 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 (end of year)
- IRS Form 990-EZ, Part II, line 23B and/or 24B to the extent 24B includes equipment or similar assets used for charitable programs.
- IRS Form 990-PF, Part II, line 14b

If the organization was not required to complete one of these IRS Forms, or filed an IRS Form 990-N, this figure will need to be calculated from the organization's accounting records, but the 990/990EZ can be used as worksheets to determine the amount to report.

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 \$20,000,000 enter \$20,000,000.

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 amount is more than \$2,000 enter \$2,000.

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
12/31/24	2/1/26	2/1/26-4/30/26	4/30/26
1/31/25	3/1/26	3/1/26-5/31/26	5/31/26
2/28/25	4/1/26	4/1/26-6/30/26	6/30/26
3/31/25	5/1/26	5/1/26-7/31/26	7/31/26
4/30/25	6/1/26	6/1/26-8/31/26	8/31/26
5/31/25	7/1/26	7/1/26-9/30/26	9/30/26
6/30/25	8/1/26	8/1/26-10/31/26	10/31/26
7/31/25	9/1/26	9/1/26-11/30/26	11/30/26
8/31/25	10/1/26	10/1/26-12/31/26	12/31/26
9/30/25	11/1/26	11/1/26-1/31/27	1/31/27

10/31/25	12/1/26	12/1/26-2/28/27	2/28/27
11/30/25	1/1/27	1/1/27-3/31/27	3/31/27

The above late fees apply automatically and cannot be waived. 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 and complete 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
100 SW Market Street
Portland, Oregon 97201-5702**

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 or looking up the charity on our website at <https://justice.oregon.gov/Charities>.

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 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 \$50,000, or its assets are more than \$100,000, you may be asked to complete a 990-EZ or 990 for Oregon purposes only. If the organization has not filed the form with the IRS, it should note 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 upon request.

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 \$100,000, 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 \$100,000 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 990/990EZ/990-N with the IRS. Please attach to your CT-12 a copy of your Form 1120 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 that 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 (Schedule B).

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 complete the return, an authorized officer must sign in the space provided. For a corporation or association, this officer may be the president, vice president, treasurer, chief executive officer, executive director, chief financial officer, or other corporate officer, such as tax officer. A trustee, receiver, or assignee must sign any return he or she files for a trust. Power of Attorney signature is not accepted.

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. Please include the name of the individual person who assisted in the preparation of the report in addition to the name of their firm.

Contact the Following Agencies for Assistance

Charitable Activities Section

Oregon Department of Justice
100 SW Market Street
Portland, Oregon 97201-5702
Phone: (971) 673-1880
TTY: (800) 735-2900
Fax: (971) 673-1882
Email: charitable@doj.oregon.gov
Website: <https://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: <https://www.irs.gov/charities-and-nonprofits>

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
- 990-PF, Return of Private Foundation
- 990-T, Exempt Organization Business Income Tax Return
- 1023/1023-EZ, 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
- 8976, Notice of Intent to Operate Under Section 501(c)(4)

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
- Pub. 4220, Applying for 501(c)(3) Tax-Exempt Status
- Pub. 4221, Compliance Guide for 501(c)(3) Organizations

Oregon Secretary of State Corporation Division

Public Service Building
255 Capitol Street NE, Suite 151
Salem, OR 97310-1327
Phone: (503) 986-2200
Website: <https://sos.oregon.gov/business/Pages/default.aspx>

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
- Application for Authority to Transact Business

Publications

- Oregon Business Guide

Oregon Department of Revenue

Revenue Building
955 Center St. NE
Salem, OR 97301-2555
Phone: (503) 378-4988 and (800) 356-4222
Website: <https://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: <https://www.oregon.gov>