

CT-12S

For Split-Interest Trusts

Charitable Activities Section Oregon Department of Justice

100 SW Market Street
Portland, OR 97201-5702
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

2016

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. Has the trust 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? If yes, attach explanation of each such agreement or action. See instructions. Yes No
4. During this reporting period, did the trust amend any trust documents OR did the trust 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
5. Is the trust ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) Yes No
6. Provide contact information for the person responsible for retaining the trust's records.

Name	Position	Phone	Mailing Address & Email Address

7. 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: _____			

Section II. Fee Calculation

<p>8. Charitable Distribution <small>(If no charitable distributions were made during the report year write \$0. Otherwise, write the total of Lines 31 a, b and c plus Line 36 from Form 5227, or the total of Line 18 plus Line 24 from Form 1041-A)</small></p>	8.																			
<p>9. Charitable Distribution Fee <small>(See chart below. Minimum fee is \$20.)</small></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Amount on Line 8</th> <th style="text-align: left; border-bottom: 1px solid black;">Charitable Distribution 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 8	Charitable Distribution 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			9.	
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<p>10. Net Assets at the End of the Reporting Period <small>(Line 59b on Form 5227 or Line 45b on Form 1041-A)</small></p>	10.																			
<p>11. Net Assets Fee <small>(Line 10 multiplied by .0001. If the fee is less than \$5, write \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)</small></p>			11.																	
<p>12. 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 12 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>			12.																	
<p>13. Total Amount Due <small>(Add Lines 9, 11, and 12. Make check payable to the Oregon Department of Justice.)</small></p>			13.																	
<p>14. Attach a copy of the trust's federal returns and all supporting schedules and attachments.</p>																				

<p>Please Sign Here</p>	<p>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.</p> <p>⇒</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%; border-bottom: 1px solid black;">Signature of officer</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 35%; 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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Officer's name (printed)	Address									
Phone										
<p>Paid Preparer's Use Only</p>	<p>⇒</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 45%; border-bottom: 1px solid black;">Preparer's signature</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 35%; 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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2016 Form CT-12S 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 excluding social security numbers and similar confidential information. 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 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 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 12 Late Fees.

Extensions for Filing and Paying Fees

A trust 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 <https://justice.oregon.gov/Charities/Extensions>. 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 trust may also submit a written request or a copy of the trust'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.** The trust'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 trust's extension request has been approved. Instead, the trust 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 trust 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. If the amount is zero write "\$0."

Do not leave any line blank.

Important Reminders

Important information regarding Social Security numbers (SSNs) – Forms submitted to this office become a public record. 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.

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
100 SW Market Street
Portland, OR 97201-5702
Phone: (971)673-1880
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 reports by Fax, Email, or electronic submission at this time.

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 trusts. If the trust has received one of these preprinted forms, provide any missing or corrected information. If the organization is completing a blank form, provide requested information in this section.

Name Changes

If applicable, write the trust's new legal name. Attach a copy of the trust document that changed the trust's name.

Address and Phone Number Changes

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

Accounting Year Changes

If applicable, write the trust's new or short reporting period. Preprinted forms are based upon the accounting period we have on record for the trust. If the trust 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 trust is filing a final report, see the instructions for line 5 for closing requirements.

Short Year Report—If the trust is filing a shortened report due to a change in fiscal year, see the instructions for line 11 for calculation of prorated Net Assets 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.

3. Disclosure of Legal Action

Check yes if the trust 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 trust or any other proceeding in which the trust 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.**

4. Amendments to Trust Documents

Check yes if during the reporting period the trust amended the documents that created the trust or if the IRS issued a tax-exempt status ruling for the trust.

Important Note—Attach signed and dated copies of amended trust documents and/or IRS determination letters.

5. Final Report

Check yes if this is the final report for the trust. The trust should contact the Charitable Activities Section for specific instructions and requirements relating to closing procedures.

A final report must reflect the financial transactions of the trust from the day after the close of its last accounting period to the date of the disposition of all remaining assets.

6. Who Keeps the Books?

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

7. Officers, Directors, Trustees, and Other Key Employees

List each person who was an officer, director, trustee, or key employee (defined below) of the trust 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 trust 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 a trust (such as executive director) but does not include the heads of separate departments or smaller units within a trust.

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 trust'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 trust 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 trust 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

8. Charitable Distribution

The charitable distribution represents the total amount paid to charitable organizations. For Charitable Remainder trusts there will generally be no charitable distributions until the final year when the trust terminates. If no charitable distributions were made during the report year, enter zero on line 8, otherwise if IRS Form 5227 was filed, add the amounts on lines 31 a, b and c

and 36. If IRS Form 1041-A was filed, add the amounts on lines 18 and 24.

9. Charitable Distribution Fee

Use the charitable distribution figure from line 8 to calculate the charitable distribution fee according to the following schedule.

Charitable Distribution Fee Schedule

Amount on Line 8		Charitable Distribution 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 the charitable distribution fee is \$1,000,000. The maximum charitable distribution fee is \$400. The minimum charitable distribution fee is \$20.

10. Net Assets at the End of the Reporting Period

The Charitable Activities Section has adopted the definition for “Net Assets” used by the Internal Revenue Service. If the trust completed one of the following IRS Forms for this reporting period, the Net Assets figure should come from the line number listed:

- IRS Form 1041-A, Part IV, line 45b
- IRS Form 5227, Part IV, line 59b

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

Net Assets refer to the trust’s assets minus liabilities.

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

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

Important Note— If the trust disposed of all or substantially all of the trust’s assets during this reporting period, attach a letter listing a description of the asset and the name, address, phone number, and contact person of each entity which received the trust’s assets.

11. Net Assets Fee

Multiply the amount subject to a Net Assets fee from line 10 by .0001 and enter this figure on line 11. Round to the nearest whole dollar. If the

result is less than \$5 enter \$0. If the result is more than \$2,000 enter \$2,000.

Important Note—If the trust is filing a short report of less than one year due to a change in accounting periods, the amount entered on line 11 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.

12. 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
12/31/16	2/1/18	2/1/18-4/30/18	4/30/18
1/31/17	3/1/18	3/1/18-5/31/18	5/31/18
2/28/17	4/1/18	4/1/18-6/30/18	6/30/18
3/31/17	5/1/18	5/1/18-7/31/18	7/31/18
4/30/17	6/1/18	6/1/18-8/31/18	8/31/18
5/31/17	7/1/18	7/1/18-9/30/18	9/30/18
6/30/17	8/1/18	8/1/18-10/31/18	10/31/18
7/31/17	9/1/18	9/1/18-11/30/18	11/30/18
8/31/17	10/1/18	10/1/18-12/31/18	12/31/18
9/30/17	11/1/18	11/1/18-1/31/19	1/31/19
10/31/17	12/1/18	12/1/18-2/28/19	2/28/19
11/30/17	1/1/19	1/1/19-3/31/19	3/31/19

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 reports.

13. Total Amount Due

Add lines 9, 11, and 12. This is the total amount due. Make check or money order payable to the “Oregon Department of Justice”. The Department does not accept payment by credit

card. 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 trust’s 4 or 5-digit Oregon Department of Justice registration number. The registration number is located on line 1 of the preprinted Form CT-12S or can be obtained by contacting the Charitable Activities Section or looking up the charity on our website at <https://justice.oregon.gov/Charities>.

14. IRS Forms, Schedules, and Attachments

All trusts must attach a complete copy of all forms, supporting schedules, and attachments filed with the IRS. This may include IRS Form 1041-A and/or IRS Form 5227.

Important Note for CPAs/Paid Preparers/Beneficiaries— Forms submitted to this office become a public record. 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, a trustee, receiver or assignee must sign any return he or she files for the 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 trust to complete this report. Power of Attorney signature is not accepted.

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
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 Regulations

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
- 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
Website: <http://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

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: <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>