BEFORE THE ATTORNEY GENERAL

OF THE STATE OF OREGON

| | |
|---|---|
| In the Matter of the Issuance of a Disqualification Order against<br><br>FIRE FIGHTERS SUPPORT FOUNDATION, INC.,<br><br>Respondent. | FINAL DISQUALIFICATION ORDER<br><br>Matter No. XCT0031-15 |

On September 17, 2015, the Attorney General properly served notice on the Firefighters Support Foundation, Inc., ("Respondent") that she intended to issue an order disqualifying Respondent from receiving contributions that are tax deductible for Oregon income tax purposes by mailing Notices of Intent to Issue a Disqualification Order Notice by certified mail and by first-class mail to Respondent's addresses on file with the Attorney General. Respondent received and accepted the certified mail on September 25, 2015.

The Notice informed Respondent that it had 60 days from the date of mailing of the notice to make a written request for a hearing and designated the relevant portions of the Attorney General's file in connection with this matter as the record for purposes of default. Respondent did not request a hearing within the 60 day period and has not provided any written response or submission in response to the Notice.

NOW THEREFORE, after considering the relevant portions of the Attorney General's file relating to this matter, the Attorney General enters the following Order.

**Findings of Fact**

1. Respondent is registered with the Oregon Attorney General as a charitable organization engaged in solicitations or otherwise doing business in Oregon and has the registration file number #38534.



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2. At the time the Notice was issued, Respondent's most recent IRS Form 990 filed with the Attorney General was for the 2013 fiscal year. Respondent's total functional expenses and program expenses as reported in its IRS Form 990, Part IX Statement of Functional Expenses, are set forth below.

| **Firefighters Support Foundation, Inc., #38534** | **2011** | **2012** | **2013** | **Average Expenditures over 3 years** |
|---|---|---|---|---|
| Total Expenses | $3,553,753 | $4,110,883 | $4,125,930 | $3,930,189 |
| Program Expenses | $238,283 | $261,289 | $270,916 | $256,829 |
| Program Service Ratio: 3yr program/3yr total | | | | 6.5 % |

3. Respondent filed its 2014 IRS Form 990 and financial report with the Attorney General on November 10, 2015. The 2014 financial report reflected total expenses of $4,466,928 and program expenses of $255,210 for a program service ratio of 5.7%. If the 2014 report was considered and the period used to calculate the three-year average was 2012-2014, Respondent's program service expenditure ratio would be 6.2%. Respondent would still be subject to disqualification.

4. Respondent is not exempt from disqualification under ORS 128.760(4) and does not warrant exemption under ORS 128.760(2) and OAR 137-010-0032.

**Ultimate Findings of Fact**

Respondent's program service expenditures averaged over the applicable years is less than 30 percent of its total expenditures and Respondent is not otherwise exempt from disqualification.

**Conclusions of Law**

Because Respondent has failed to expend at least 30 percent of its total annual functional expenses on program services, as reflected in its IRS Form 990, Part IX Statement of Functional Expenses, when averaged over the applicable period and because Respondent is not exempt



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from disqualification under ORS 128.760(4) and does not warrant exemption under ORS 128.760(2) and OAR 137-010-0032, Respondent is disqualified from receiving contributions that are tax deductible for Oregon income tax purposes.

**Order**

Firefighters Support Foundation is disqualified from receiving contributions that are tax deductible for Oregon income tax purposes. Respondent is ordered to disclose its disqualified status in solicitations to persons in Oregon pursuant to ORS 128.763. This Disqualification Order remains in effect for a minimum of one year and will continue until such time as Respondent submits information to demonstrate that its program services expenses meet the minimum percentage specified in ORS 128.760(1).

**Notice of Right to Appeal**

You are entitled to judicial review of this Order. Judicial review may be obtained by filing a petition of review within 60 days from the date of service of this Order. Judicial Review is to the Oregon Court of Appeals, pursuant to the provisions of ORS 183.482.

DATED this 2nd day of December, 2015.

Ellen F. Rosenblum
Attorney General

Susan A. Bower

Susan A. Bower, OSB # 960960
Assistant Attorney General
1515 SW Fifth Avenue, Suite 410
Portland, Oregon 97201
Of Attorneys for State of Oregon
Charitable Activities Section

BEFORE THE ATTORNEY GENERAL

OF THE STATE OF OREGON

| | |
|---|---|
| In the Matter of the Issuance of a Disqualification Order against<br><br>FIREFIGHTERS SUPPORT FOUNDATION, INC.,<br><br>Respondent. | NON-MILITARY AFFIDAVIT<br><br>Matter No. XCT0031-15 |

STATE OF OREGON )
) ss.
County of Multnomah )

I, Susan Bower, being first duly sworn, depose and say that I am employed by the State of Oregon, with the Attorney General, as an Assistant Attorney General. Respondent is a nonprofit corporation and therefore not a member of the military service of the United States.

Susan A Bower

Susan Bower, OSB #960960
Assistant Attorney General
1515 SW Fifth Avenue, Suite 410
Portland, Oregon 97201
Of Attorneys for State of Oregon
Charitable Activities Section

SUBSCRIBED AND SWORN to before me by Susan Bower on this 2ND day of December 2015.

OFFICIAL STAMP
KRIS ANTHONY KALANGES
NOTARY PUBLIC-OREGON
COMMISSION NO. 933026
MY COMMISSION EXPIRES OCTOBER 13, 2018

Kris A. Kalanges

Notary Public for Oregon
My Commission Expires 10-13-18



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Certificate of Service

I certify that on December 2, 2015, I served the attached Final Disqualification Order and Non-Military Affidavit by mailing copies thereof in a sealed envelope, first-class postage prepaid and also by certified mail, addressed as follows:

Firefighters Support Foundation, Inc.
Attn: Ralph Mroz
40 School Street, Suite 10
Greenfield, MA 01301

Susan A. Bower

Susan A. Bower, OSB #960960
Assistant Attorney General



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