

CT-12S

For Split-Interest Trusts

Charitable Activities Section Oregon Department of Justice

100 SW Market Street
Portland, OR 97201-5702
Email: charitable@doj.state.or.us
Website: <https://www.doj.state.or.us>

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

Line-by-line instructions for completing the annual report form can be found on our website.

For Accounting Periods
Beginning in:

2021

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. Has the trust 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

3. During this reporting period, did the trust amend any trust documents OR did the trust receive a determination or ruling from the Internal Revenue Service relating to its status? If yes, attach a copy of the amended document or IRS communication. Yes No

4. Is the trust ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) Yes No

5. Provide contact information for the person responsible for retaining the trust's records.

Name	Position	Phone	Mailing Address & Email Address

6. 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.

(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>7. Charitable Distribution (If no charitable distributions were made during the report year write \$0. Otherwise, write the total of Part III, Lines 2 a, b and c, plus Line 3, plus Line 9 from Form 5227, or the total of Line 18 plus Line 24 from Form 1041-A)</p>	7.																			
<p>8. Charitable Distribution Fee (See chart below. Minimum fee is \$20.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Amount on Line 8</th> <th style="text-align: left;">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			8.	
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<p>9. Net Assets at the End of the Reporting Period (Part IV, Line 22b on Form 5227 or Line 45b on Form 1041-A)</p>	9.																			
<p>10. Net Assets Fee (Line 9 multiplied by .0001. If the fee is less than \$5, write \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)</p>			10.																	
<p>11. Are you filing this report late? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 11 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</p>			11.																	
<p>12. Total Amount Due (Add Lines 8, 10, and 11. Make check payable to the Oregon Department of Justice.)</p>			12.																	
<p>13. 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: 50%; border-bottom: 1px solid black;">Signature of officer</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 30%; 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></td> <td colspan="2" 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									
<p>Paid Preparer's Use Only</p>	<p>⇒</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">Preparer's signature</td> <td style="width: 20%; border-bottom: 1px solid black;">Date</td> <td style="width: 30%; 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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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.state.or.us.



2021 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 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 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.

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, 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 11 Late Fees.

Extensions for Filing

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.

Please do not submit an incomplete CT-12/CT-12F/CT-12S 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 a confirmation of receipt of your online request.

You 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.

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. Your report may be treated as incomplete if you leave blank lines.

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 SSNs 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, 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.state.or.us
Website: <https://www.doj.state.or.us>

Where to File

Send completed forms and corresponding fees to the above address. Do not send cash. The Charitable Activities Section does not accept

CT-12S reports via 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 organization is returning one of these preprinted forms, provide the 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, Email, 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 9 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. *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.**

3. *Amendments to Trust Documents*

Check yes if during the reporting period the trust amended the documents that created the trust or if the trust received a determination or ruling from the IRS relating to its status.

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

4. *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.

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

6. *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 late fees or civil penalties for filing an incomplete form.

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.

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

7. *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 Part III, Lines 2 a, b and c, plus Line 3, plus Line 9. If IRS Form 1041-A was filed, add the amounts on lines 18 and 24.

8. *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.

9. 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 22b

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.

10. 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.

11. 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
12/31/21	2/1/23	2/1/23-4/30/23	4/30/23
1/31/22	3/1/23	3/1/23-5/31/23	5/31/23
2/28/22	4/1/23	4/1/23-6/30/23	6/30/23
3/31/22	5/1/23	5/1/23-7/31/23	7/31/23
4/30/22	6/1/23	6/1/23-8/31/23	8/31/23
5/31/22	7/1/23	7/1/23-9/30/23	9/30/23
6/30/22	8/1/23	8/1/23-10/31/23	10/31/23
7/31/22	9/1/23	9/1/23-11/30/23	11/30/23
8/31/22	10/1/23	10/1/23-12/31/23	12/31/23
9/30/22	11/1/23	11/1/23-1/31/24	1/31/24
10/31/22	12/1/23	12/1/23-2/28/24	2/28/24
11/30/22	1/1/24	1/1/24-3/31/24	3/31/24

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.

12. Total Amount Due

Add lines 8, 10, and 11. 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.

13. 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. 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 trust to complete this report.

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.state.or.us
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 Regulations

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

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

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>