

# RF-T

## Registration for Trusts

# Charitable Activities Section Oregon Department of Justice

100 SW Market Street  
Portland, OR 97201-5702  
E-Mail: [charityregistration@doj.oregon.gov](mailto:charityregistration@doj.oregon.gov)  
Web site: <http://www.doj.state.or.us>

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

Registration #:

**1. Name**

Write the trust's legal name.

\_\_\_\_\_

**2. Contact Information**

Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_ E-Mail: \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_ Web site: \_\_\_\_\_

**3. Employer Identification Number**

Write the trust's employer identification number assigned by the Internal Revenue Service. If the EIN has not been applied for, write "N/A."

\_\_\_\_\_

**4. Primary County of Operations**

Write the name of the primary Oregon county in which the trust conducts charitable activities. If the trust conducts charitable activities in more than one county in Oregon, list the name of the county in which the most charitable activities are conducted. If charitable activities are conducted evenly across the state, write the county in which the headquarters of the trust is located. If the trust does not conduct charitable activities, write "N/A."

\_\_\_\_\_

**5. Accounting Period**

Write the last month of the trust's accounting period: \_\_\_\_\_

**6. Date Trust was/will be funded:**

\_\_\_\_\_

**7. Type of Entity**

- Operating trust
- Charitable lead trust
- Charitable remainder annuity trust described in §664(d)(1)
- Charitable remainder unitrust described in §664(d)(2)
- Pooled income fund described in §642(c)(5)
- Other (explain) \_\_\_\_\_

**8. Tax-Exempt Status, if applicable**

Check one of the boxes below which describes the trust's tax-exempt status application with the Internal Revenue Service. After review of an application for exempt status, the Internal Revenue Service will mail the applicant a "determination letter." The letter states the trust's tax-exempt status.

- The trust holds IRS tax-exempt status. A copy of the IRS determination letter is attached to this registration form.
- The trust applied for tax-exempt status on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ but a determination letter has not been received from the IRS. A copy of the IRS determination letter will be sent to the Charitable Activities Section upon receipt.
- The trust is not required to apply for tax-exempt status.

**9. Individual to Contact with Questions**

Provide contact information for the person to be contacted regarding this registration.

Name	Position	Phone	Mailing Address

**10. Key Officials**

List of Trustees – List each person who held one of these positions at any time during the year. Attach additional sheets if necessary.

Name	Position	Phone	Mailing Address

**11. Required Documents**

Attach the following documents to this registration form. If a document is unavailable, attach an explanation.

- Will or trust document which created the trust
- IRS determination letter, if applicable

In addition to the required documentation, the trust may submit printed brochures, reports or newsletters. The material will be included in the public record for the trust and made available to public inspection.

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this form, including any attachments, and to the best of my knowledge and belief, it is true, correct, and complete.



\_\_\_\_\_  
Signature of Officer or Representative Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title



# Registration Form 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 and/or soliciting in Oregon 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 a Registration Form or an annual report for a charitable organization by contacting the Charitable Activities Section.

## Who Must Register

Generally, corporations, trusts or other organizations which hold assets, solicit donations or conduct activities on behalf of a charitable purpose in the state of Oregon will be required to register with the Charitable Activities Section of the Department of Justice. A charitable purpose means any purpose to promote the well-being of the public at large, or for the benefit of an indefinite number of persons including, but not limited to, educational, literary or scientific purposes or for the prevention of cruelty to children or animals or for the benefit of religious, rehabilitation services, public recreation, civic improvement or services which lessen the burden of government.

An organization or trust granted tax-exempt status by the Internal Revenue Service under §501(c)(3), (4), or (19) of the Internal Revenue Code is presumed to be organized for a charitable purpose. More specifically, the following organizations must register:

- All organizations organized under the laws of the state of Oregon for charitable purposes must register. This includes, but is not limited to, any corporation registered with the Oregon Secretary of State as a nonprofit, public benefit corporation.
- All organizations organized under the laws of any state jurisdiction other than Oregon and doing business, holding assets or soliciting in the state of Oregon.
- All trustees which hold property or an interest in property in trust for a charitable purpose. Such trusts include charitable remainder trusts and lead trusts.

## Organizations Exempt from Registration

Certain charitable organizations are not required to register with the Charitable Activities Section.

The following list includes the types of organizations exempt from registration requirements and the documentation required to support the exemption. Organizations which fail to provide this documentation will not be exempted from registration.

Exempt Organizations	Required Documentation
Foreign corporations or foundations merely making grants or donations within the state of Oregon	Letter certifying the scope of activities
Government agencies or subdivisions	Letter verifying government affiliation from the governing body of the governmental entity
Educational institutions which hold no property in Oregon and limit solicitations in Oregon to alumni	Letter certifying the limited scope of activities
Religious organizations holding property solely for religious purposes	Articles of Incorporation or trust documents and a letter of explanation
Trustees of a charitable remainder trust where the trustee is also the sole charitable beneficiary of the trust estate	Trust documents

## When to Register

Organizations required to register must do so before conducting activities, holding assets, or soliciting contributions for a charitable purpose. Corporations organized under the laws of Oregon should register immediately following incorporation.

Registration is a one-time event. However, all charitable organizations are required to file annual financial reports with the Charitable Activities Section. Financial report forms will be mailed to the organization shortly following the end of the organization's fiscal year.

## What Form to File

File Form RF-T if the organization is a trust.

File Form RF-C if the organization is an Oregon or foreign corporation, association or similar entity. Foreign corporations are those corporations incorporated outside the state of Oregon.

For those organizations registering in multiple states, the Charitable Activities Section accepts the Unified Registration Statement for Charitable Organizations in lieu of Form RF-C. A copy of this multi-state form is available at <http://www.multistatefiling.org>.

## Required Attachments

Attach the following documents to the registration form. If a document is unavailable, attach an explanation.

For Corporations or Associations:

- Filed articles of incorporation, date stamped by the Secretary of State; or signed and dated articles of association or other establishing document.
- Signed and dated bylaws.
- IRS determination letter, if applicable.

For Trusts:

- Will or trust document which created the trust.
- IRS determination letter, if applicable.

## Corporation Division

In addition to registering and filing periodic forms with the Charitable Activities Section, the Secretary of State also requires all Oregon corporations, whether for-profit or nonprofit, to register and annually file with the Corporation Division.

## Fees

Submit no fee with this Registration Form. Please note that fees will be due with future annual financial reports.

## Blank Lines

Do not leave any line blank. Write "not applicable" or "none" where appropriate.

## Where to File

Submit the completed Registration Form and supporting documents to:

Charitable Activities Section  
Oregon Department of Justice  
100 SW Market Street  
Portland, OR 97201-5702  
E-mail: [charitable@doj.oregon.gov](mailto:charitable@doj.oregon.gov)  
Fax number: 971-673-1882

# 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  
E-mail: [CharityRegistration@doj.oregon.gov](mailto:CharityRegistration@doj.oregon.gov)  
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 corporations or trusts
- Merging nonprofit organizations
- Dissolving nonprofit organizations
- Reporting illegal activity by nonprofit organizations
- Serving as a board member of a nonprofit organization
- Information about charitable organizations and copies of annual reports

### Forms

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

### Publications

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

### Oregon Revised Statutes

- Chapter #65, Nonprofit Corporations
- Chapter #128, Trusts; Charitable Activities
- Chapter #464, Charitable Gaming
- Chapter #646, Trade Regulations & Practice

### Oregon Administrative Rules

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

## State of Oregon

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

## Internal Revenue Service

Phone: (877)829-5500  
TTY: (800)829-4059  
Website: <http://www.irs.gov>

### Issues

- Obtaining federal tax-exempt status
- Completing federal tax forms

### Forms

- SS-4, Application for Employer Identification Number
- 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-N, e-Postcard return of Organization Exempt From Income Tax
- 990-PF, Return of Private Foundation
- 990-T, Exempt Organization Business Income Tax Return
- 1023, Application for Recognition of Exemption Under §501(c)(3)
- 1024, Application for Recognition of Exemption Under §501(a)
- 1041, U.S. Income Tax Return for Estates and Trusts
- 1041-A, U.S. Information Return - Trust Accumulation of Charitable Amounts
- 1128, Application to Adopt, Change, or Retain a Tax Year
- 2758, Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns
- 4506-A, Request for Public Inspection or Copy of Exempt Organization Tax Form
- 4720, Return of Certain Excise Taxes on Charities and Other Persons
- 5227, Split-Interest Trust Return
- 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation
- 8822, Change of Address
- 8868, Application for Extension of Time to File an Exempt Organization Return

### Publications

- Pub. 526, Charitable Contributions
- Pub. 538, Accounting Periods and Methods
- Pub. 557, Tax-Exempt Status for Your Organization
- Pub. 578 Tax Information for Private Foundations and Foundation Managers
- Pub. 583 Starting a Business and Keeping Records
- Pub. 598 Tax on Unrelated Business Income of Exempt Organizations
- Pub. 1635 Understanding your EIN

- Pub. 4220/4221 Compliance Guide for 501(c)(3) Tax Exempt Organizations
- Pub. 4779 Terminating or Merging Your Tax Exempt Organization

## Corporation Division

Public Service Building  
255 Capitol Street NE, Suite 151  
Salem, OR 97310-1327  
Phone: (503)986-2200  
Fax: (503)378-4381  
Website: <http://www.filinginoregon.com>

### Issues

- Forming a new corporation
- Obtaining state and federal tax identification numbers
- Merging nonprofit corporations
- Dissolving nonprofit corporations
- Amending articles of incorporation
- Obtaining copies of filed articles of incorporation and amendments

### Forms

- Articles of Incorporation
- Assumed Business Name Registration
- Articles of Amendment
- Articles of Correction
- Restated Articles of Incorporation
- Articles of Merger
- Articles of Dissolution
- Articles of Revocation or Dissolution

### Publications

- Oregon Business Guide
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## Oregon Department of Revenue

Revenue Building  
955 Center St. NE  
Salem, OR 97301  
phone: (503)378-4988 and (800)356-4222  
TTY: (503)945-8617 and (800)886-7204  
web site: <http://www.oregon.gov/DOR>

### Issues

- State taxation and filing requirements

### Forms

- 20, Oregon Corporation Excise Tax Return
- 41, Oregon Fiduciary Income Tax Return
- IT-1, Oregon Inheritance Tax Return