

Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056
Expires 3-31-89To be filed in the key district
for the area in which the
organization has its principal
office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

Part I Identification

1 Full name of organization MASTER GARDENER ASS'N. OF OREGON		2 Employer identification number (If none, see instructions) 93-0893329	
3a Address (number and street) 211 S.E. 80th		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f) <input type="checkbox"/> 501(k)	
3b City or town, state, and ZIP code Portland, Oregon 97215		4 Name and telephone number of person to be contacted Joyce Nesmith (503-258-8789)	
5 Month the annual accounting period ends September 1	6 Date incorporated or formed 6-26-85	7 Activity codes	
8 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.			

Part II Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a **conformed** copy of the organization's organizing document and bylaws as indicated for each entity.

☒ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.

Part III Activities and Operational Information

- 1 What are or will be the organization's sources of financial support? List in order of size.
Mini-College held at OSU
Dues from members
We anticipate very little change in our financing.
- 2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.
The governing board feels that the solicitation of funds at present is not needed to finance our activities. However, we wish to be in a position to accept donations when they are offered.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

President
(Signature)

Joyce Nesmith
(Title or authority of signer)

April 9, 1987
(Date)

Part III Activities and Operational Information (Continued)

- 3 Give a **detailed** narrative description of the organization's past, present, and proposed future activities, and the purposes for which the organization was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. **(Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.)** If the organization is a school, hospital, or medical research organization, include enough information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VI-A.

This is a voluntary organization of persons who are interested in Horticultural activities. The organization is used to supplement the Oregon State University Extension office staff during Spring and Summer by answering gardening questions by phone or in person at the Extension office. In addition to these activities, the members help teach classes, hold clinics and in general help people help themselves with the knowledge the Master Gardener gained by attending approximately 60 hours of class work. Anyone who is interested and is willing to volunteer for 60 hours of community service time is welcome to this program regardless of race, creed or color. The payback is accomplished by answering calls on the phone, holding clinics, and teaching others.

Each year we hold classes at Oregon State University on a variety of Horticultural subjects. It is held at the school so that experts in the field of Agriculture can inform and teach us the latest in these areas. We make visits to vegetable farms, fruit orchards, and various laboratories. As with our members of OMGA, the Professors and others donate their time for this function.

In January 1988, it is planned to have a traveling show. The show will visit chapters that are distant from Oregon State University in Corvallis. The members in Baker, Oregon (356 mi.) and Medford, Oregon (210 mi.) do not always have time available to attend the Mini-College. They will get the benefit of the latest information on Horticulture subjects.

The more information that can be dispersed to a wider group of people, the more the user of this service will benefit. After 1988, we will be able to assess the results.

As a volunteer group, no monies are expended for travel, etc. Supplies and telephone are about the only expenses that are paid by the Association.

The Master Gardener Association of Oregonis comprised of 13 county chapters with a membership of approximately 380 qualified members. We are encouraging other counties to start new chapters.

4 The membership of the organization's governing body is:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
President: Joyce Nesmith, 3797 S. Main Rd. Lebanon, Or. 97355	none
Vice Pres.: Marjorie Luce, 180 Timberlake Dr. Ashland, Or. 97520	none
Secretary: Terri Bangs, 26815 Vernonia Hwy. Scappoose, Or. 97056	none
Treas.: R. W. Christenson, 2120 Robins Ln. SE #102A Salem, OR. 97306	none

Part III Activities and Operational Information (Continued)

- 4 c** Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? ☐ Yes ☒ No
If "Yes," name those persons and explain the basis of their selection or appointment.

- d** Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons?" (See the Specific Instructions for line 4d.) ☐ Yes ☒ No
If "Yes," explain.

- e** Have any members of the organization's governing body assigned income or assets to the organization, or is it anticipated that any current or future member of the governing body will assign income or assets to the organization? ☐ Yes ☒ No
If "Yes," attach a complete explanation stating which applies and including copies of any assignments plus a list of items assigned.

- 5** Does the organization control or is it controlled by any other organization? ☐ Yes ☒ No
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? ☐ Yes ☒ No
If either of these questions is answered "Yes," explain.

- 6** Is the organization financially accountable to any other organization? ☐ Yes ☒ No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.

- 7 a** What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken.

Cash

- b** To what extent have you used, or do you plan to use, contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

None

- 8** Will any of the organization's facilities be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No
If "Yes," attach a copy of each contract and explain the relationship between the applicant and each of the other parties.

Part III Activities and Operational Information (Continued)

- 9 a** Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? ☐ Yes ☒ No
If "Yes," explain and show how the charges are determined.
- b** Does or will the organization limit its benefits, services, or products to specific classes of individuals? ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.
-
- 10** Is the organization a membership organization? ☒ Yes ☐ No
If "Yes," complete the following:
- a** Describe the organization's membership requirements and attach a schedule of membership fees and dues.
- b** Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.
- c** Are benefits, services, or products limited to members? ☐ Yes ☒ No
If "No," explain.
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- 11** Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? ☐ Yes ☒ No
If "Yes," explain. (**Note:** You may wish to file **Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.**)
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- 12** Does the organization have a pension plan for employees? ☐ Yes ☒ No
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- 13 a** Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed as required by section 508(a) and the related regulations? (See General Instructions.) ☐ Yes ☒ No
- b** If you answer "No," to 13a and you claim that you fit an exception to the notice requirements under section 508(a), attach an explanation of your basis for the claimed exception.
- c** If you answer "No," to 13a and section 508(a) does apply to you, you may be eligible for relief under regulations section 1.9100 from the application of section 508(a). Do you wish to request relief? ☒ Yes ☒ No
- d** If you answer "Yes," to 13c, attach a detailed statement that satisfies the requirements of Rev. Proc. 79-63.
- e** If you answer "No," to both 13a and 13c and section 508(a) does apply to you, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed (see instructions)? ☒ Yes ☐ No

Part IV Statement as to Private Foundation Status (see instructions)

- 1** Is the organization a private foundation? ☐ Yes ☒ No
- 2** If you answer "Yes," to question 1 and the organization claims to be a private operating foundation, check here ☐ and complete Part VII.
- 3** If you answer "No," to question 1, indicate the type of ruling you are requesting regarding the organization's status under section 509 by checking the box(es) below that apply:
- a** Definitive ruling under section 509(a)(1), (2), (3), or (4) ☒ Complete Part VI.
- b** Advance ruling under ☐ sections 509(a)(1) and 170(b)(1)(A)(vi) or ☒ section 509(a)(2)—see instructions.
- (**Note:** If you want an advance ruling, you **must** complete and attach two Forms 872-C to the application.)

Part V Financial Data

Statement of Support, Revenue, and Expenses for the period beginning January 1, 19 84, and ending 9/1/86, 19 86.

Note: Complete the financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Support and Revenue	1	Gross contributions, gifts, grants, and similar amounts received	1
	2	Gross dues and assessments of members	2
	3 a	Gross amounts derived from activities related to organization's exempt purpose (attach schedule)	
	b	Minus cost of sales	3c
	4 a	Gross amounts from unrelated business activities (attach schedule)	
	b	Minus cost of sales	4c
	5 a	Gross amount received from sale of assets, excluding inventory items (attach schedule)	
	b	Minus cost or other basis and sales expenses of assets sold	5c
	6	Investment income (see instructions)	6
	7	Other revenue (attach schedule)	7
	8	Total support and revenue	8
Expenses	9	Fundraising expenses	9
	10	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10
	11	Disbursements to or for benefit of members (attach schedule)	11
	12	Compensation of officers, directors, and trustees (attach schedule)	12
	13	Other salaries and wages	13
	14	Interest	14
	15	Rent	15
	16	Depreciation and depletion	16
	17	Other (attach schedule)	17
	18	Total expenses	18
	19	Excess of support and revenue over expenses (line 8 minus line 18)	19

Balance Sheet
(at the end of the period shown above)

Assets		
20 Cash:	a Interest bearing accounts	20a
	b Other	20b
21	Accounts receivable, net	21
22	Inventories	22
23	Bonds and notes (attach schedule)	23
24	Corporate stocks (attach schedule)	24
25	Mortgage loans (attach schedule)	25
26	Other investments (attach schedule)	26
27	Depreciable and depletable assets (attach schedule)	27
28	Land	28
29	Other assets (attach schedule)	29
30	Total assets	30
Liabilities		
31	Accounts payable	31
32	Contributions, gifts, grants, etc., payable	32
33	Mortgages and notes payable (attach schedule)	33
34	Other liabilities (attach schedule)	34
35	Total liabilities	35
Fund Balances or Net Worth		
36	Total fund balances or net worth	36
37	Total liabilities and fund balances or net worth (line 35 plus line 36)	37

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation ☐

1984 STATEMENT

OREGON MASTER GARDNERS ASSOCIATION

INCOME

MEMBERSHIP DUES	432.00
MINI-COLLEGE-OSU	125.25
INTEREST-CHK. ACT.	38.08
U-DIGIT SALES	884.73
MISC.	8.25

TOTAL	1489.11
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EXPENSE

U-DIG IT COST	1174.10
CHECKS	8.63
STAMPS	6.00

TOTAL	1188.73
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BALANCE	300.38
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CHECK NOT CASHED 6/20/84	129.35
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BALANCE 1984	429.73
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1985 STATEMENT

OREGON MASTER GARDENERS ASSOCIATION

INCOME

MEMBERSHIP DUES	202.00
DONATION-PRES. TALK IN WASH.	60.00
JACKSON COUNTY CARDS	25.00
INTEREST-CHK ACT	17.67
	<hr/>
INCOME	304.67

EXPENSES

MINI- COLLEGE	151.65
PRINTING OMGA	20.00
NEWS LETTER	58.00
	<hr/>
EXPENSES	229.65
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BALANCE	75.02
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CHECK NOT CASHED 6/20/85	24.25
	<hr/>
1985 BALANCE	99.27

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)
(Except Private Foundations, 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust)
Supplementary Information
▶ Attach to Form 990.

OMB No. 1545-0047

1986

Name

Master Gardener Assn'n. of Oregon

Employer identification number

93-0893329

**Part I Compensation of Five Highest Paid Employees
Other Than Officers, Directors, and Trustees (See specific instructions)**

Name and address of employees paid more than \$30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
<i>No Paid Employees</i>				
Total number of other employees paid over \$30,000 ▶				

**Part II Compensation of Five Highest Paid Persons for Professional Services
(See specific instructions)**

Name and address of persons paid more than \$30,000	Type of service	Compensation
<i>Same as Above</i>		
Total number of others receiving over \$30,000 for professional services ▶		

Part III Statements About Activities

	Yes (1)	No (2)
1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the legislative activities \$ Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		<input checked="" type="checkbox"/>
2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	<input checked="" type="checkbox"/>
b Lending of money or other extension of credit?	2b	<input checked="" type="checkbox"/>
c Furnishing of goods, services, or facilities?	2c	<input checked="" type="checkbox"/>
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	<input checked="" type="checkbox"/>
e Transfer of any part of your income or assets?	2e	<input checked="" type="checkbox"/>
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Do you make grants for scholarships, fellowships, student loans, etc.?	3	<input checked="" type="checkbox"/>
4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions)		

Part IV Support Schedule (continued) (Complete only if you checked box 10, 11, or 12 on page 2)**27** Organizations described in box 12, page 2:

- a** Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1985) (1984) (1983) (1982) *NA*

- b** Attach a list showing, for 1982 through 1985, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or \$5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1985) (1984) (1983) (1982) *NA*

- 28** For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1982 through 1985, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions)

Part V Private School QuestionnaireTo Be Completed **ONLY** by Schools That Checked Box 6 in Part IV

	Yes (1)	No (2)
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	<input type="checkbox"/>	<input type="checkbox"/>
31 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	<input type="checkbox"/>	<input type="checkbox"/>
32 Do you maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	<input type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<input type="checkbox"/>	<input type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	<input type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by you or on your behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	<input type="checkbox"/>	<input type="checkbox"/>
33 Do you discriminate by race in any way with respect to:		
a Students' rights or privileges?	<input type="checkbox"/>	<input type="checkbox"/>
b Admissions policies?	<input type="checkbox"/>	<input type="checkbox"/>
c Employment of faculty or administrative staff?	<input type="checkbox"/>	<input type="checkbox"/>
d Scholarships or other financial assistance? (See instructions)	<input type="checkbox"/>	<input type="checkbox"/>
e Educational policies?	<input type="checkbox"/>	<input type="checkbox"/>
f Use of facilities?	<input type="checkbox"/>	<input type="checkbox"/>
g Athletic programs?	<input type="checkbox"/>	<input type="checkbox"/>
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	<input type="checkbox"/>	<input type="checkbox"/>
34a Do you receive any financial aid or assistance from a governmental agency?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Has your right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached separate statement.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
35 Do you certify that you have complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V).	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part VI Lobbying Expenditures by Public Charities (See instructions)
(To be completed ONLY by an eligible organization that filed Form 5768)

Check here ☐ **a** If the organization belongs to an affiliated group (See instructions)
 Check here ☐ **b** If you checked **a** and "limited control" provisions apply (See instructions)

Limits on Lobbying Expenses

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (See Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (See instructions).		
41 Lobbying nontaxable amount. Enter the smaller of \$1,000,000 or the amount determined under the following table—		
If the amount on line 40 is—		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000		
The lobbying nontaxable amount is—		
20% of the amount on line 40.		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
42 Grassroots nontaxable amount (enter 25% of line 41)		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

4-Year Averaging Period Under Section 501(h).

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45-50 for details.)

Lobbying Expenses During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ►	(a) 1986	(b) 1985	(c) 1984	(d) 1983	(e) Total
45 Lobbying nontaxable amount (See instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (See instructions)					
48 Grassroots nontaxable amount (See instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (See instructions)					

Part VI Non-Private Foundation Status (Definitive ruling only)**A.—Basis for Non-Private Foundation Status (Check one of the boxes below.)**

The organization is not a private foundation because it qualifies as:

	Kind of organization	Within the meaning of	Complete
1	a church or a convention or association of churches	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital or a cooperative hospital service organization or a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a governmental unit described in section 170(c)(1)	Sections 509(a)(1) and 170(b)(1)(A)(v)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university that is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VI.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VI.—B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VI.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VI.—C

B.—Analysis of Financial Support (Complete if you checked box 6, 7, or 8 above.)

	(a) Most recent tax year	(Years next preceding most recent tax year)			(e) Total
	19 86	(b) 19 85	(c) 19 84	(d) 19 83	
1 Gifts, grants, and contributions received	0	0	0	0	0
2 Membership fees received	621.00	202.00	432.00	0	1255.00
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0	0	0 (290.00)	0	(290.00)
4 Gross investment income (see instructions for definition)	N/A	N/A	N/A	0	N/A
5 Net income from organization's unrelated business activities not included on line 4	N/A	N/A	N/A	0	N/A
6 Tax revenues levied for and either paid to or spent on behalf of the organization	N/A	N/A	N/A	0	N/A
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge)	0	0	0	0	0
8 Other income (not including gain or loss from sale of capital assets)—attach schedule	0	0	0	0	0
9 Total of lines 1 through 8	621.00	202.00	142.00	0	1255.00
10 Line 9 minus line 3	621.00	202.00	142.00	0	965.00
11 Enter 2% of line 10, column (e) only					19.30

12 If the organization has received any unusual grants during any of the above tax years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants on line 1 above—(See instructions).

(continued on next page)

Part VI Non-Private Foundation Status (Definitive ruling only) (Continued)**B.—Analysis of Financial Support (Continued)****13** If the organization's non-private foundation status is based on:

- a** Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period were more than the amount shown on line 11.
- b** Section 509(a)(2).—For each of the years included on lines 1, 2, and 3, attach a list showing the name of and amount received from each person who is a "disqualified person."

For each of the years on line 3, attach a list showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payor" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)

1 Organizations supported by applicant organization:	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
Name and address of supported organization	
None	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Yes <input type="checkbox"/> No

2 To what extent are the members of your governing board elected or appointed by the supported organization(s)?

Elected by representatives from Local Chapters.

3 What is the extent of common supervision or control that you and the supported organization(s) share?

Only technical information about Horticulture

4 To what extent do(es) the supported organization(s) have a significant voice in your investment policies, the making and timing of grants, and in otherwise directing the use of your income or assets?

N/A No investments.

5 Does the mentioning of the supported organization(s) in your governing instrument make you a trust that the supported organization(s) can enforce under State law and compel to make an accounting? ☐ Yes ☐ No
If "Yes," explain.

The representatives of the chapters can force accounting

6 What portion of your income do you pay to each supported organization and how significant is the support to each?

None. All County Chapters are self supporting.

7 To what extent do you conduct activities that would otherwise be carried out by the supported organization(s)? Explain why these activities would otherwise be carried on by the supported organization(s).

Local organizations are responsible for basic training of future members. State is responsible for advance training and disseminating information.

8 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization which is not described in section 509(a)(1) or (2)? ☐ Yes ☐ No
If "Yes," explain.

Form **872-C**
(Rev. March 1986)

Department of the Treasury—Internal Revenue Service

**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

(See Form 1023 instructions for Part IV, line 3.)

OMB No. 1545-0056
Expires 3-31-89

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

MASTER GARDENER ASSOCIATION

(Exact legal name of organization)

211 S.E. 80th, Portland, OR. 97215

(Number, street, city or town, state, and ZIP code)

} and the

District Director
of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year September 1, 1986

Name of organization

Master Gardener Association of Oregon

Date

April 9, 1987

Officer or trustee having authority to sign

Signature ▶

Joyce Desmith, President

District Director

Date

By ▶

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 instructions.