

Attorney at Law

316 N.E. 28th Ave. • Portland, Oregon 97232

Lincoln City Office: 503/996-2990

October 16, 1995

Internal Revenue Service
EO Application Receiving
Room 5127, PO Box 486
Los Angeles, CA 90053-0486

RE: Oregon Center for Public Policy

Dear Agent:

Enclosed please find an application for exemption from income taxes under Section 501(c)(3) for the above organization. Also enclosed is Form 2848, Form 8718 with the filing fee, and two copies of form 872-C.

In accordance with Form 2848, please contact me if there are questions.

Very truly yours,

Cynthia Cumfer
Attorney at Law

Encl.
cc: Client

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

DEPARTMENT OF THE TREASURY

OREGON CENTER FOR PUBLIC POLICY
403 N. TOMAHAWK ISLAND DRIVE
PORTLAND, OR 97217

Date of this Notice:
NOV. 13, 1995
Person to Contact:
EO DESK OFFICER
Telephone Number:
(213) 725-1758
Case Number:
955312040
File Folder Number:
958674582
Days to Process: 100

Application for Recognition of Exemption from Federal Income Tax

We have received your application for recognition of exemption from Federal income tax and have assigned it the case number listed above. You should refer to that number in any communication with us concerning your application.

We will review your application and send you a reply as soon as possible. However, we must process applications in the order that we receive them.

You may normally expect to hear from us within the above processing time. If you do not hear from us within that period and choose to write again, please include a copy of this letter with your correspondence. Also, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX 30224
LAGUNA NIGUEL, CA 92607-0224

DEPARTMENT OF THE TREASURY

Date: *12/11/95*

OREGON CENTER FOR PUBLIC POLICY
403 N. TOMAHAWK ISLAND DRIVE
PORTLAND, OR 97217

Employer Identification Number:
Applied For
Case Number:
955312040
Contact Person:
WILLIAM NIXT
Contact Telephone Number:
(714) 643-6268
Response Due Date: *Jan 1, 1996*

Dear Applicant:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information needed to make that determination on your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

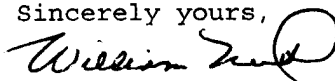
If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials that, based on the information we have, we cannot recognize you as an organization of the kind described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,



Exempt Organizations Specialist

Will any employees, officers, directors, members or their relatives, receive a salary, reimbursement for expenses, or any other form of payment from your organization? If so, explain fully, and include the recipients' names, duties, and the number of hours each week that they will devote to such duties. State the amount of compensation each will receive and the basis for arriving at the amounts of such payment.

Please submit copies of any brochures, pamphlets, newsletters, advertisements, or any other literature regarding your organization. Please submit copies of solicitation letters regarding grants or contributions requested.

Please submit a chronological list of all your planned activities for the next 12 months .

Describe the nature and extent of your lobbying activities, specifically:

_The lobbying activities, direct or indirect, that you engaged in or will engage in; and

_The part of total staff time that is spent in carrying on those activities;

_ The amount of money appropriated or budgeted for those activities.

Have you filed form 5768, Election by an eligible section 501(c)(3) organization to make expenditures to influence legislation (under section 501(h) if the Internal Revenue Code)?_____ .

Regarding the sale of your mailing lists, Sales of mailing lists by a 501(c)(3) organizations is unrelated business income subject to tax. Please be advised.

Will any of the printing and copying expenditures or other expenditures be on be-half of the Human Services Coalition of Oregon?

In what ways does the control of your organization by the Human Services Coalition of Oregon effect its exempt purposes?

CYNTHIA CUMFER

503/234-4282 • Fax 503/233-9151

Attorney at Law

316 N.E. 28th Ave. • Portland, Oregon 97232
Lincoln City Office: 503/996-2990

December 19, 1995

William Nixt
Internal Revenue Service Center
Southern California District
E:EPEO-6 W. Nixt
PO Box 30224
Laguna Niguel, CA 92607-0224

RE: Oregon Center for Public Policy
Case No. 955312040

Dear Mr. Nixt:

Thank you for your letter of December 11, 1995 which you sent to my client, the Oregon Center for Public Policy. I am the attorney for this group, and filed a Form 2848 with the exemption application. I would appreciate your corresponding directly with me about this matter in the future.

I will answer the questions you asked in the order you asked them:

1. The officers and directors of this organization are not paid a salary or another other form of payment, except that they may be reimbursed for out-of-pocket expenses for which they have a receipt or other proof of expense. There are no members of this corporation. There are no employees now, nor does the organization have plans to hire anyone. Upon obtaining sufficient funding, the organization may hire an employee; if it did so, it would pay a reasonable salary.

2. This is a new corporation and it has no brochures, pamphlets, newsletters, advertisements, or other literature regarding it. It has not sent any solicitation letters for grants or contributions.

3. There are no planned activities at this point for the next 12 months. The organization is in the process of working to obtain some funding.

4. The organization has no lobbying activities at the present time, nor does it have any planned at the moment. Oregon Center for Public Policy anticipates doing very little, if any, lobbying. If it did any lobbying, it would probably be direct lobbying. Such lobbying, if any, would be less than 5% of its exempt purposes activity and would engage less than 5% of its staff time.

5. This corporation has not filed form 5768, because it is not doing or currently planning lobbying. It anticipated filing this form if it does eventually engage in lobbying.

6. Thank you for your information about the sale of mailing lists.

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December 19, 1995

7. This corporation will do no printing or copying on behalf of the Human Services Coalition of Oregon.

8. The Oregon Center for Public Policy shall be maintained as a separate organization from the Human Services Coalition of Oregon. All funds received by the Oregon Center for Public Policy shall be spent for its exempt purposes and shall not be used by or inure to the benefit of Human Services Coalition of Oregon. The presence on the Board of Directors of the Oregon Center for Public Policy of directors appointed by the Human Services Coalition of Oregon is a significant benefit to the Center. Human Services Coalition of Oregon has been active in this area since 1984. The organization consists of groups and individuals that are very knowledgeable about human service issues in Oregon. Human Services Coalition itself is also very influential in the field of human services in Oregon and has considerable credibility in this area. The relationship with Human Services Coalition of Oregon places on the Board of the Oregon Center for Public Policy directors who are extremely knowledgeable about human services issues, who have the credibility to inspire community confidence, and who have the contacts to assist in fund-raising.

Please contact me if you have additional questions.

Very truly yours,

Cynthia Cumfer
Attorney at Law

cc: Client