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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Form 990-EZ

Department of the Treasury
Internal Revenue Service

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization		D Employer identification number
		OREGON YOUTH SOCCER FOUNDATION		91-1797053
		Number and street (or P.O. box, if mail is not delivered to street address)		Room/suite
		4840 S.W. WESTERN AVENUE		800
		E Telephone number		
		503-626-4625		
		F Group Exemption Number		

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: ☐ Cash ☒ Accrual
Other (specify) _____

I Website: WWW.OYSF.ORG

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one) ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 103.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	76.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	27.
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b	Less: direct expenses other than fundraising expenses	6b	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe _____)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	103.	
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 3	10	7,800.
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	7,846.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe SEE STATEMENT 1)	16	2,912.
	17	Total expenses. Add lines 10 through 16	17	18,558.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-18,455.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	48,373.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	29,918.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	48,373.	22 0.
23 Land and buildings		23
24 Other assets (describe SEE STATEMENT 2)	0.	24 29,918.
25 Total assets	48,373.	25 29,918.
26 Total liabilities (describe)	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	48,373.	27 29,918.

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12-17-08

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form 990-EZ (2008)

98

Part III. Statement of Program Service Accomplishments (See the instructions for Part III.)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)
What is the organization's primary exempt purpose? SEE STATEMENT 6		
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		
28	SEE STATEMENT 5	
(Grants \$ 7,800.) If this amount includes foreign grants, check here ☐	28a	11,300.
29		
(Grants \$) If this amount includes foreign grants, check here ☐	29a	
30		
(Grants \$) If this amount includes foreign grants, check here ☐	30a	
31 Other program services (attach schedule)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a)	32	11,300.

Part IV. List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)				
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JOHN CRONKRITE, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DIRECTOR AT LARGE	1.00	0.	0.
ROGER DORWAY, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DIRECTOR	1.00	0.	0.
STEVE GOULD, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DIRECTOR	1.00	0.	0.
STEVE HERSHBERGER, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DISTRICT DIRECTOR	1.00	0.	0.
MATT MADEIRA, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DISTRICT DIRECTOR	1.00	0.	0.
DICK MATTIE, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DIRECTOR AT LARGE	1.00	0.	0.
JOHN MCCAFFERTY, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DISTRICT DIRECTOR	1.00	0.	0.
JAMES MCCANDLISH, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DIRECTOR	1.00	0.	0.
STEVE MECKEL, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DISTRICT DIRECTOR	1.00	0.	0.
JOHN THOMAS, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	DISTRICT DIRECTOR	1.00	0.	0.
AL KING, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR 97005	PRESIDENT	1.00	0.	0.
RIC LISTELLA, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	PRESIDENT	1.00	0.	0.
DAN DIETER, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	VICE PRESIDENT	1.00	0.	0.
MARY KING, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR 97005	TREASURER	1.00	0.	0.
CHERRI BERRY, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	SECRETARY	1.00	0.	0.
DAVID WAGNER, 4840 S.W. WESTERN AVENUE, SUITE 800, BEAVERTON, OR	SECRETARY/TREASURER	1.00	0.	0.

Part V Other Information (Note the statement requirements in the instructions for Part VI)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911	0.	
section 4912	0.	
section 4955	0.	
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed. OR		
42a The books are in care of KELLY WARD Telephone no. 503 626-4625		
Located at 4840 S.W. WESTERN AVE., STE 800, BEAVERTON, OR ZIP + 4 97005		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
If "Yes," enter the name of the foreign country:		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here		
and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Form 990-EZ (2008)

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
NONE				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		
Total number of other independent contractors each receiving over \$100,000		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: *[Signature]* Date: *4/5/10*

CHARLES KEERS, EXEC. DIR. OF OYSA
Type or print name and title

Paid Preparer's Use Only: Preparer's signature: *[Signature]* Date: *4/7/10* Check if self-employed: ☐ Preparer's Identifying Number (See Instr.):

Firm's name (or yours if self-employed), address, and ZIP + 4: GARY MCGEE & CO.
522 S.W. FIFTH AVENUE, SUITE 1300
PORTLAND, OREGON 97204-2130

EIN: ☐ Phone no.: (503) 222-2515

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

OREGON YOUTH SOCCER FOUNDATION

Employer identification number

91-1797053

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☒ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☒ Type I
 - b ☐ Type II
 - c ☐ Type III - Functionally integrated
 - d ☐ Type III - Other
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		☒
11g(ii)		☒
11g(iii)		☒

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
OREGON YOUTH SOCCER ASSO	23-74000529		☒						11,300.
Total									11,300.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐		

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

FORM 990-EZ	OTHER EXPENSES	STATEMENT	1
DESCRIPTION		AMOUNT	
MEALS		740.	
CONTRACT SERVICES		2,005.	
OTHER		167.	
TOTAL TO FORM 990-EZ, LINE 16		2,912.	

FORM 990-EZ	OTHER ASSETS	STATEMENT	2
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
RECEIVABLE FROM OREGON YOUTH SOCCER ASSN.	0.	29,918.	
TOTAL TO FORM 990-EZ, LINE 24	0.	29,918.	

FORM 990-EZ

CASH GRANTS AND ALLOCATIONS

STATEMENT 3

CLASS OF ACTIVITY/DONEE'S NAME AND ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SOCCER OUTREACH COLUMBIA YOUTH SOCCER 10000 NORTHEAST 7TH AVENUE VANCOUVER, WA 98685-4545	NONE	2,500.
SOCCER OUTREACH BUILDING HEALTHY FAMILIES 103 HIGHWAY 82, #2 ENTERPRISE, OR 97828-6011	NONE	2,200.
SOCCER OUTREACH NORTHWEST SOCCER AND SCOUTING ASSN. 2145 S.W. NAITO PARKWAY PORTLAND, OR 97201	NONE	3,100.
TOTAL INCLUDED ON FORM 990-EZ, LINE 10		7,800.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 4

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

990-EZ PG 2

STATEMENT 5

OREGON YOUTH SOCCER FOUNDATION MAKES GRANTS TO OREGON ORGANIZATIONS FOR SOCCER. FUNDS ARE USED FOR FIELD DEVELOPMENT, EQUIPMENT PURCHASE, STAFFING, LIGHTING, PROMOTION OF THE GAME, COMMUNITY OUTREACH AND COMPUTER EQUIPMENT. OUR LONG-TERM GOALS INCLUDE COLLEGE SCHOLARSHIPS, FACILITY DEVELOPMENT AND COMMUNITY OUTREACH.

990-EZ PG 2

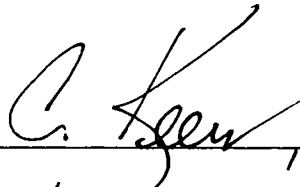
STATEMENT 6

THE PRIMARY MISSION OF THE FOUNDATION IS TO RECEIVE AND MANAGE FUNDS IN SUPPORT OF PROJECTS DESIGNED TO PROMOTE THE DEVELOPMENT OF YOUTH SOCCER THROUGHOUT THE STATE OF OREGON, AND IN DOING SO, TO SUPPORT THE PURPOSES OF THE OREGON YOUTH SOCCER ASSOCIATION.

2008 FORM 990-EZ
OREGON YOUTH SOCCER FOUNDATION

ATTACHMENT 1
91-1797053

I HEREBY CERTIFY THAT THE ATTACHED COPIES OF THE BY-LAWS AND THE
RESTATED ARTICLES OF INCORPORATION OF THE OREGON YOUTH SOCCER
FOUNDATION ARE COMPLETE AND ACCURATE COPIES OF THE ORIGINAL
DOCUMENTS.



4/9/10
DATE

**BYLAWS
OF
OREGON YOUTH SOCCER FOUNDATION**

Approved 1/5/09

These Bylaws of Oregon Youth Soccer Foundation (the "Corporation") are intended to conform to the mandatory requirements of the Oregon Non-Profit Corporations Act (the "Act"). Any ambiguity arising between the Bylaws and the discretionary provisions of the Act shall be resolved in favor of the application of the Act.

ARTICLE I

PURPOSE

The "Corporation" is organized and at all times shall operate exclusively for the benefit of, Oregon Youth Soccer Association, Inc., (the Association") a non-profit organization described in Section 501 (C) (3) of the Code of the Internal Revenue Code of 1986 and as the same may hereafter be amended (the "Code"). The specific purposes of the Corporation" are to 1) engage in and conduct charitable and educational activities in support of the "Association"; (2) solicit, receive and maintain gifts of money and property and to distribute money and property toward the goals, objectives, programs and services of the "Association".

ARTICLE II

MEMBERSHIP

This "Corporation" shall have no members. It shall be governed and managed by a Board of Directors.

ARTICLE III

BOARD OF DIRECTORS

Section 1. Function

The Board of Directors shall manage the business and affairs of the "Corporation" and shall exercise all the powers of the "Corporation" as provided by law and the Articles of Incorporation, but subject to any restrictions imposed by law, the Articles of Incorporation, or these Bylaws. The Board of Directors may by resolution delegate to committees, including an Executive Committee if their own number, or to officers of the Corporation, such powers and functions as they may designate from time to time.

Section 2. Number

The number of Directors may vary between a minimum of five (5) and a maximum of fourteen (14).

Section 3. Appointment of Directors

The Board of Directors of the Association shall appoint the Board of Directors of the Foundation.

Section 4. Term

The Board of Directors of the Association shall set the term of office, if any, for each Director. If the Board of Directors of the Association fails to set a term of office, the Director shall serve until removed or replaced by the Board of Directors of the Association.

Section 5. Annual Meeting

The Board of Directors shall hold meetings at least four times each calendar year, or more often as necessary. The Board of Directors shall, by its own resolution, designate such dates, times and places as it may choose for such meetings; provided, however, the annual meeting of the Board of Directors shall be held no later than the second Sunday of May of each calendar year.

Section 6. Special Meetings

Special meetings of the Board of Directors may be called by the President and must be called by the President upon the written request of at least two Directors. Notice of a special meeting of the Board of Directors shall be mailed, hand delivered or given verbally to each Director not less than three days prior to the meeting. The notification shall include the date, time, place and agenda of the special meeting.

Section 7. Waiver of Notice

A Director may at any time waive any notice required by the Act, the Article of Incorporation or these Bylaws. Except as otherwise provided herein, such waiver must be in writing, signed by the Director entitled to notice, specify the meeting for which notice is waived and be filed with the corporate records. A waiver of notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice.

The attendance of a Director at a meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 8. Quorum

A majority of the Directors in office immediately before the meeting begins shall constitute a quorum at any meeting. When a quorum is present, the vote of the majority of the directors at such meeting shall be the act of the Board of Directors unless a greater vote is required by law, the Articles of Incorporation or these Bylaws.

Section 9. Presumption of Assent

A Director of the "Corporation" who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken, unless his dissent shall be entered in the minutes of the meeting. Such right to dissent shall not apply to a Director who voted in favor of such action.

Section 10. Removal or Resignation of Directors

Any Director of the "Corporation" may resign from such position by delivering written notice of the resignation to the Board of Directors, its presiding officer, the president or secretary, but such resignation shall be without prejudice to the contract rights, if any, of the "Corporation." The Board of Directors of the Association may remove any Director, with or without cause.

Section 11. Vacancies

In the event of a vacancy, the Board of Directors of the Association shall appoint a Director to fill the vacancy.

Section 12. Compensation

Directors shall not be compensated for their services as Directors. The Directors shall be reimbursed by the "Corporation" for necessary expenses incurred in the execution of their duties and responsibilities, but such reimbursement for expenses to attend meetings, for each Directors, shall be a reasonable per diem amount, plus reasonable and actual travel expenses. No director shall be liable to account to the "Corporation" for any profit realized by the Director from or through any transaction or contract of the "Corporation"; provided however, in the case of any such contract or transaction requiring authorization by the Board of Directors, no Director who personally or through any firm or corporation is interested in such a contract or transaction shall be entitled to vote thereon, although such Director may be counted in determining whether a quorum is present at any meeting upon which action thereon is taken; and such Director shall be responsible for disclosing to the Board of Directors his or her interest in any such contract or transaction.

Section 13. Action by Directors without a Meeting

Any action required to be taken at a meeting of the Directors of this "Corporation", or any other action which may be taken at a meeting of the Directors, may be taken without a meeting if a consent in writing setting forth the actions so taken shall be signed by all the Directors entitled to vote with respect to the subject matter thereof. Such consent shall have the same effect and force as a unanimous vote of said Directors.

ARTICLE IV

OFFICERS

Section 1. Officers

The officers of the "Corporation" shall be a President, a Secretary and a Treasurer. Each officer shall be elected by the Board of Directors at its annual meeting from among the Directors. Each officer shall serve for a term of two years. Officers shall assume their respective duties immediately upon election.

Section 2. Duties of Officers

a. President – The President shall preside over all meetings of the Board of Directors and shall discharge such other duties as may be prescribed from time to time by the Board of Directors. The President shall designate the members and officers of each standing committee and each other committee created by the Board of Directors from time to time.

b. Secretary – The Secretary shall keep or cause to be kept the minutes of the meetings of the Board of Directors and of any standing or temporary committee thereof; shall be responsible for timely preparation and delivery of all notices to be given in accordance with the provisions of these Bylaws, the Articles of Incorporation or as required by law; shall be custodian of the corporate records and the seal of the "Corporation" (if any) and shall be responsible for authenticating the records of the "Corporation" as duly authorized or required by law; and shall perform such other duties as may be prescribed from time to time by the Board of Directors.

c. Treasurer – The Treasurer shall be the legal custodian of all the corporate funds and securities; shall deposit all funds in the name of the "Corporation" in such bank or banks as the Board of Directors shall by resolution specify; shall keep proper account books and perform such other duties as may be prescribed from time to time by the Board of Directors.

Section 3. Other Officers

The Board of Directors may by resolution create such additional and special officers as may be considered necessary or desirable in addition to those herein above described. The appointment, tenure, removal and succession of persons to hold such offices shall be as the Board of Directors shall provide.

Section 4. Compensation and Expenses

Unless otherwise established by the Board of Directors, no officer shall be compensated for his or her services as an officer. Expenses incurred in connection with performance of an officer's official duties may be reimbursed upon approval of the Board of Directors.

Section 5. Resignation or Removal

Any officer of the "Corporation" may resign from such position by delivering written notice of the resignation to the Board of Directors, but such resignation shall be without prejudice to the contract rights, if any, of the "Corporation". Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors, with or without cause, when in its judgment the best interests of the "Corporation" would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed. The election or appointment of an officer or agent shall not of itself create contract rights.

Section 6. Vacancies

Vacancies in any office caused by any reason shall be filled by the Board of Directors at any meeting by selecting a suitable and qualified person to act during the un-expired term.

ARTICLE V

RIGHT OF PARTICIPATION

No person shall be denied the services or facilities of this organization or be excluded from participation or service herein because of race, age, color, sex, creed, religion, handicap or national origin, and discrimination of any kind in respect hereof is expressly prohibited.

ARTICLE VI

DEPOSITORIES, SIGNATURES AND SEAL

Section 1. Depositories

All funds of the "Corporation" shall be deposited in the name of the "Corporation" in such bank, banks or other financial institutions as the Board of Directors may from time to time designate and shall be drawn on checks, drafts or other orders signed on behalf of the "Corporation" by the Treasurer and / or such other person or persons as the Board of Directors may from time to time designate.

Section 2. Contracts

All contracts, deeds and other instruments shall be signed on behalf of the "Corporation" by the President or by such other officer, or agent as the Board of Directors may from time to time designate.

Section 3. Seal

The "Corporation" shall have no seal.

Section 4. Borrowing

Notwithstanding any other provision in these Bylaws, no officer or agent of this "Corporation" shall have authority to borrow any funds in behalf of the "Corporation" or to hypothecate any assets thereof, for corporate purposes or otherwise, except as expressly stated in a resolution by a majority of Directors, duly entered in the minutes of the Board. No loans shall be made by the "Corporation" to any Director or officer.

Section 5. Gifts

The Board of Directors may accept on behalf of the "Corporation" any contribution; gift, bequest, or devise is subject to the Board's acceptance.

ARTICLE VII

AMENDMENTS

These Bylaws may be amended by a 2/3 vote of the Board of Directors then in office at any regular or special meeting of the Board of Directors, provided that the thirty (30) day notice given for such meeting indicates that such amendments will be considered. Any amendment made by the Board of Directors must be approved in writing by the Board of Directors of the Association before it becomes effective.

ARTICLE VIII

INDEMNIFICATION

Section 1. Directors and Officers

Pursuant to ORS 65.387 to 65.414, the "Corporation" shall indemnify, to the fullest extent provided in the Act, any Director or officer who was or is a Party or is threatened

to be made a Party to any Proceeding (other than an action by or in the right of the "Corporation") by reason of or arising from the fact that such person is or was a Director or officer of the "Corporation". The Determination and authorization of indemnification shall be made as provided in the Act.

Section 2. Advance of Expenses

The "Corporation" may pay for or reimburse the reasonable expenses incurred by a Director or officer who is a Party to a Proceeding in advance of final disposition of the Proceeding as provided in the Act.

Section 3. Insurance

At the discretion of the Board of Directors, the "Corporation" may purchase and maintain insurance on behalf of any person who is or was a Director or officer of the "Corporation" against any Liability asserted against such person and incurred by such person in any capacity, or arising out of such person's status as such, whether or not the "Corporation" would have the power to indemnify such person against such Liability under the provisions of this Article.

Section 4. Purpose and Exclusivity

The indemnification referred to in the various sections of this Article shall be deemed to be in addition to and not in lieu of any other rights to which those indemnified may be entitled under any statute, rule of law or equity, provision of the Articles of Incorporation, agreement, vote of the Board of Directors or otherwise.

Section 5. Definitions

The terms used in this Article shall have the same meanings given them in ORS 65.387 to 65.414.

ARTICLE IX

COMMITTEES OF THE BOARD

Section 1. Committees of the Board of Directors

A majority of the Board of Directors in office may create one or more committees of the Board of Directors. Each committee shall consist of two or more Directors of the Board. Such committees may exercise the authority of the Board subject to limitations imposed by the Act, the Article of incorporation or these Bylaws.

Section 2. Executive Committee

- a. The Board of Directors may establish an Executive Committee. The Executive Committee shall exercise the full power of the Board in the management of the

"Corporation" during periods of adjournment of the Board, subject to limitations imposed by the Act, the Articles of Incorporation, these Bylaws or resolution duly adopted by the Board of Directors.

- b. The Executive Committee shall consist of the officers of the "Corporation".
- c. Any actions of the Executive Committee requiring Board approval must be submitted to the Board of Directors for ratification at the next meeting. The presence of a majority of the Executive Committee shall constitute a quorum for the transaction of business. A majority of the total votes cast shall decide all issues.

Section 3. Committees other than Committees of the Board

- a. Committees other than Committees of the Board of Directors shall not exercise the authority of the Board of Directors. The duties of such committees shall be as prescribed by these Bylaws or the Board of Directors. The Board shall have the power to dissolve such committees and may establish or dissolve additional committees.
- b. Except as otherwise provided, committee members may, but need not be, Directors of the Board. The President may designate Directors of the board as committee members. Each chair shall be appointed by the President and serve until his or her successor is appointed or until his or her resignation or removal. A chair may be removed by the President with the concurrence of the Board.

Section 4. Ad Hoc Committees

The Board may establish or dissolve ad hoc committees and may appoint the chair of each ad hoc committee. The chair and ad hoc committee members need not be Directors of the Board.

Section 5. Action by Committees

Except as otherwise provided in this Article IX, the provisions in Article III of these Bylaws governing meetings, action without meetings, notice and waiver of notice and quorum and voting requirements of the Board of Directors apply to the committees and their members.

Registry Number: 105903-13

RESTATED ARTICLES OF INCORPORATION
NONPROFIT CORPORATION

ARTICLE 1: Name of the corporation: OREGON YOUTH SOCCER ASSOCIATION, INC.

ARTICLE 2: Principal Office Address and Address for Mailing Notices:
4840 SW Western Ave., Suite 800
Beaverton, OR 97005-4748

ARTICLE 3: Additional provisions:

1. This corporation is organized exclusively for charitable, educational, literary, or scientific purposes, including, for such purposes, the making of distributions to such organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code.
2. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.
3. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.
4. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under §170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.
5. The personal liability of the directors and officers of this corporation to this corporation for conduct as an officer or director shall be eliminated or limited to the fullest extent allowed by current or future Oregon law.

ARTICLE 4: Type of Corporation is: PUBLIC BENEFIT

ARTICLE 5: Will the Corporation Have Members? YES

ARTICLE 6: Distribution of assets on Dissolution or Final Liquidation:

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of §501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the court of appropriate jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as that court shall determine, which are organized and operated exclusively for such purposes.

Application for Change in Accounting Method

OMB No 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 91-1797053	
Principal business activity code number (see instructions) 713990		Tax year of change begins (MM/DD/YYYY) 07/01/2008	
Tax year of change ends (MM/DD/YYYY) 06/30/2009		Name of contact person (see instructions) CHARLES KEERS	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Contact person's telephone number (503) 626-4625	

If the applicant is a member of a consolidated group, check this box ☐

If Form 2848, Power of Attorney and Declaration of Representative, is attached, check this box ☐

Check the box to indicate the applicant.

- | | |
|---|--|
| ☐ Individual | ☐ Cooperative (Sec. 1381) |
| ☐ Corporation | ☐ Partnership |
| ☐ Controlled foreign corporation (Sec. 957) | ☐ S corporation |
| ☐ 10/50 corporation (Sec. 904(d)(2)(E)) | ☐ Insurance co. (Sec. 816(a)) |
| ☐ Qualified personal service corporation (Sec. 448(d)(2)) | ☐ Insurance co. (Sec. 831) |
| ☒ Exempt organization Enter Code section 501(C)3 | ☐ Other (specify) _____ |

Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)

- | |
|---|
| ☐ Depreciation or Amortization |
| ☐ Financial Products and/or Financial Activities of Financial Institutions |
| ☐ Other (specify) _____ |

Caution: The applicant must provide the requested information to be eligible for approval of the requested accounting method change. The applicant may be required to provide information specific to the accounting method change such as an attached statement. The applicant must provide all information relevant to the requested accounting method change, even if not specifically requested by the Form 3115.

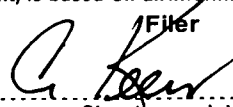
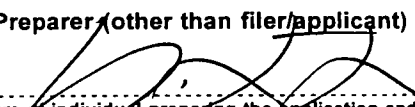
Part I	Information For Automatic Change Request	Yes	No
1	Enter the requested designated accounting method change number from the List of Automatic Accounting Method Changes (see instructions). Enter only one method change number, except as provided for in the instructions if the requested change is not included in that list, check Other , and provide a description. ▶ (a) Change No. 30 (b) Other ☐ Description ▶ _____		
2	Is the accounting method change being requested one for which the scope limitations of section 4.02 of Rev. Proc. 2002-9 (or its successor) do not apply? If "Yes," go to Part II	X	
3	Is the tax year of change the final tax year of a trade or business for which the taxpayer would be required to take the entire amount of the section 481(a) adjustment into account in computing taxable income? If "Yes," the applicant is not eligible to make the change under automatic change request procedures		

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)

Part II	Information For All Requests	Yes	No
4a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If you answered "No," go to line 5		X
b	Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

 _____ Signature and date	 _____ Signature of individual preparing the application and date
C. KEERS, EXECUTIVE DIRECTOR Name and title (print or type)	YEE LEE LO Name of individual preparing the application (print or type)

GARY MCGEE & CO.

Name of firm preparing the application

Part II Information For All Requests (continued)

	Yes	No
4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		X
d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director.		X
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). ☐ 90 day ☐ 120 day		X
f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		N/A
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?		N/A
5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		X
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		N/A
c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? If "Yes," attach an explanation.		X
6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, provide each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court		
7 If the applicant is an entity (including a limited liability company) treated as a partnership or S corporation for Federal income tax purposes, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change.		N/A
8 Is the applicant making a change to which audit protection does not apply (see instructions)?		X
9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in accounting method within the past 5 years (including the year of the requested change)?		X
b If "Yes," attach a description of each change and the year of change for each separate trade or business and whether consent was obtained.		
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, include an explanation.		
10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in accounting method, or technical advice?		X
b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in accounting method, or technical advice), and the specific issue(s) in the request(s).		
11 Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of the form Present method: ☒ Cash ☐ Accrual ☐ Hybrid (attach description) Proposed method: ☐ Cash ☒ Accrual ☐ Hybrid (attach description)	X	
12 If the applicant is not changing its overall method of accounting, attach a detailed and complete description for each of the following: a The item(s) being changed. b The applicant's present method for the item(s) being changed. c The applicant's proposed method for the item(s) being changed. d The applicant's present overall method of accounting (cash, accrual, or hybrid)		

Part II Information For All Requests (continued)				Yes	No	
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application.					
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions If "No," attach an explanation				X	
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?					X
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application.					
16	Does the applicant request a conference of right with the IRS National Office if the IRS proposes an adverse response?					X
17	If the applicant is changing to or from the cash method or changing its method of accounting under sections 263A, 448, 460, or 471, enter the gross receipts of the 3 tax years preceding the year of change					
	1st preceding year ended mo yr	2nd preceding year ended mo yr	3rd preceding year ended mo yr			
	\$	\$	\$			

Part III Information For Advance Consent Request				Yes	No	
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures					
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. The applicant should include a discussion of any authorities that may be contrary to its use of the proposed method.					
20	Attach a copy of all documents related to the proposed change (see instructions).					
21	Attach a statement of the applicant's reasons for the proposed change					
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.					
23a	Enter the amount of user fee attached to this application (see instructions). ► \$ _____					
b	If the applicant qualifies for a reduced user fee, attach the necessary information or certification required by Rev. Proc. 2003-1 (or its successor) (see instructions).					

Part IV Section 481(a) Adjustment				Yes	No	
24	Do the procedures for the accounting method change being requested require the use of the cut-off method? If "Yes," do not complete lines 25, 26, and 27 below.					X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ _____ <u>0</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant.					
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?				N/A	
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.					X

Schedule A — Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)**Part I** Change in Overall Method (see instructions)

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	Amount
a Income accrued but not received	\$ 0
b Income received or reported before it was earned. Attach a description of the income and the legal basis for the proposed method	0
c Expenses accrued but not paid	0
d Prepaid expenses previously deducted	0
e Supplies on hand previously deducted and/or not previously reported	0
f Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II	0
g Other amounts (specify) ▶	0
h Net section 481(a) adjustment (Combine lines 1a – 1g)	\$ 0.00

- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . ☒ Yes ☐ No
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. On a separate sheet, state the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, explain the differences on a separate sheet.

Part II Change to the Cash Method For Advance Consent Request (see instructions) **N/A**

Applicants requesting a change to the cash method must attach the following information:

- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business
- 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

Schedule B — Change in Reporting Advance Payments (see instructions) **N/A**

- 1** If the applicant is requesting to defer advance payment for services under Rev. Proc. 71-21, 1971-2 C.B. 549, attach the following information:
- a** Sample copies of all service agreements used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the service agreement that require the taxpayer to perform services.
- b** If any parts or materials are provided, explain whether the obligation to provide parts or materials is incidental (of minor or secondary importance) to an agreement providing for the performance of personal services.
- c** If the change relates to contingent service contracts, explain how the contracts relate to merchandise that is sold, leased, installed, or constructed by the applicant and whether the applicant offers to sell, lease, install, or construct without the service agreement.
- d** A description of the method the applicant will use to determine the amount of income earned each year on service contracts and why that method clearly reflects income earned and related expenses in each year.
- e** An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See section 3.11 of Rev. Proc. 71-21.
- 2** If the applicant is requesting a deferral of advance payments for goods under Regulations section 1.451-5, attach the following information:
- a** Sample copies of all agreements for goods or items requiring advance payments used by the applicant that are subject to the requested change in accounting method. Indicate the particular parts of the agreement that require the applicant to provide goods or items.
- b** A statement providing that the entire advance payment is for goods or items. If not entirely for goods or items, a statement that an amount equal to 95% of the total contract price is properly allocable to the obligation to provide activities described in Regulations section 1.451-5(a)(1)(i) or (ii) (including services as an integral part of those activities).
- c** An explanation of how the method the applicant will use to determine the amount of gross receipts each year will be no less than the amount included in gross receipts for purposes of its books and records. See Regulations section 1.451-5(b)(1).

Schedule C — Changes Within the LIFO Inventory Method (see instructions)**N/A****Part I General LIFO Information****N/A**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
 - a Valuing inventory (e.g., unit method or dollar-value method)
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, etc.)
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current year cost of goods in the ending inventory (e.g., most recent purchases, earliest acquisitions during the year, average cost of purchases during the year, etc.)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, specify the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, specify the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970 and a statement indicating the indexes, tables, and categories the applicant proposes to use.

Part II Change in Pooling Inventories**N/A**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, the applicant should explain the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D — Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. If the applicant is a construction contractor, include a detailed description of its construction activities
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
If line 2b is "No," attach an explanation.
- c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
If line 2d is "Yes," explain what cost comparison the applicant will use to determine a contract's completion factor.
If line 2d is "No," explain what method the applicant is using and the authority for its use
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b If "Yes," explain the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts
- c Describe the applicant's manufacturing activities, including any required installation of manufactured goods
- 4 To determine a contract's completion factor using the percentage-of-completion method:
- a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8)

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed
- 3 If the applicant is subject to section 263A, is its present inventory valuation method in compliance with section 263A (see instructions)? ☐ Yes ☐ No

4a Check the appropriate boxes below.
Identification methods

- Specific identification ☐
- FIFO ☐
- LIFO ☐
- Other (attach explanation) ☐

Valuation methods.

- Cost ☐
- Cost or market, whichever is lower ☐
- Retail cost ☐
- Retail, lower of cost or market ☐
- Other (attach explanation) ☐

Inventory Being Changed		Inventory Not Being Changed
Present method	Proposed method	Present method

- b Enter the value at the end of the tax year preceding the year of change
- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
- a Copies of Form(s) 970 filed to adopt or expand the use of the method
- b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change. Attach the statement required by section 10.01(4) of the Appendix of Rev. Proc. 2002-9 (or its successor).

Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions).) **N/A**

Section A — Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B — Direct and Indirect Costs Required To Be Allocated (Check the appropriate boxes in Section B showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.)

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		

Part III Method of Cost Allocation (see instructions) (continued)

N/A

Section C — Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included on line 26 above		
3 Bidding expenses not included on line 22 above		
4 General and administrative costs not included in Section B above		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included on line 11 above		
11 Other costs (Attach a list of these costs)		

Schedule E — Change in Depreciation or Amortization (see instructions)

N/A

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants must provide this information for each item or class of property for which a change is requested.

Note: See the List of Automatic Accounting Method Changes in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . ☐ Yes ☐ No
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . ☐ Yes ☐ No
If "Yes," enter the applicable section ▶
- 3 Has a depreciation or amortization election been made for the property (e.g., the election under section 168(f)(1))?. . . ☐ Yes ☐ No
If "Yes," state the election made ▶
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
- b If the property is residential rental property, did the applicant live in the property before renting it? . . . ☐ Yes ☐ No
- c Is the property public utility property? . . . ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, explain how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, provide the facts supporting the proposed change to depreciate or amortize the property
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information under both the present (if applicable) and proposed methods.
 - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
 - b The applicable asset class from Rev Proc 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
 - c The facts to support the asset class for the proposed method.
 - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
 - e The useful life, recovery period, or amortization period of the property.
 - f The applicable convention of the property

FORM 3115
OREGON YOUTH SOCCER FOUNDATION

ATTACHMENT 1
91-1797053

SCHEDULE A, PART 1, LINE 3

THE CASH METHOD OF ACCOUNTING WAS USED WHEN PREPARING THE STATEMENT OF FINANCIAL
POSITION FOR THE PERIOD ENDING JUNE 30, 2008

OREGON YOUTH SOCCER FOUNDATION

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS (CASH BASIS)

JUNE 30, 2008

(WITH COMPARATIVE AMOUNTS FOR 2007)

	2008	2007
Assets:		
Cash and cash equivalents	\$ 48,373	71,713
Total assets	\$ 48,373	71,713
Liabilities	-	-
Total liabilities	-	-
Net assets:		
Unrestricted:		
Available for programs and general operations	(9,400)	13,440
Board-designated (<i>note 3</i>)	50,673	50,673
Total unrestricted	41,273	64,113
Temporarily restricted (<i>note 3</i>)	7,100	7,600
Total net assets	48,373	71,713
Total liabilities and net assets	\$ 48,373	71,713

See accountants' review report and accompanying notes to financial statements.

OREGON YOUTH SOCCER FOUNDATION

STATEMENT OF REVENUES AND EXPENSES (CASH BASIS)

YEAR ENDED JUNE 30, 2008
(WITH COMPARATIVE TOTALS FOR 2007)

	2008			2007
	Unrestricted	Temporarily restricted	Total	
Revenues:				
Contributions and grants	\$ 6,034	5,000	11,034	23,118
Interest income	91	-	91	161
Total cash receipts	6,125	5,000	11,125	23,279
Net assets released from restrictions (<i>note 4</i>)	5,500	(5,500)	-	-
Total revenues	11,625	(500)	11,125	23,279
Expenses (<i>note 5</i>):				
Program services	10,000	-	10,000	2,526
Management and general	16,758	-	16,758	11,695
Fundraising	7,707	-	7,707	20,830
Total expenses	34,465	-	34,465	35,051
Decrease in net assets	(22,840)	(500)	(23,340)	(11,772)
Net assets at beginning of year	64,113	7,600	71,713	83,485
Net assets at end of year	\$ 41,273	7,100	48,373	71,713

See accountants' review report and accompanying notes to financial statements

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization	Employer identification number
	OREGON YOUTH SOCCER FOUNDATION	91-1797053
	Number, street, and room or suite no. If a P.O. box, see instructions 4840 S.W. WESTERN AVENUE, NO. 800	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BEAVERTON, OR 97005	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|--|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 9970 |

KELLY WARD

- The books are in the care of ▶ **4840 S.W. WESTERN AVE., STE 800 - BEAVERTON, OR 97005**
Telephone No. ▶ **(503) 626-4625** FAX No ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1** I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 16, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ▶ ☐ calendar year _____ or
- ▶ ☒ tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**.

- 2** If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II	Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).	
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	OREGON YOUTH SOCCER FOUNDATION	91-1797053
	Number, street, and room or suite no. If a P.O. box, see instructions. 4840 S.W. WESTERN AVENUE, NO. 800	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BEAVERTON, OR 97005	

Check type of return to be filed (File a separate application for each return):

- ☒ Form 990
 ☐ Form 990-EZ
 ☐ Form 990-T (sec. 401(a) or 408(a) trust)
 ☐ Form 1041-A
 ☐ Form 5227
 ☐ Form 8870
☐ Form 990-BL
 ☐ Form 990-PF
 ☐ Form 990-T (trust other than above)
 ☐ Form 4720
 ☐ Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

KELLY WARD

- The books are in the care of **4840 S.W. WESTERN AVE., STE 800 - BEAVERTON, OR 97005**
Telephone No **(503) 626-4625** FAX No. _____

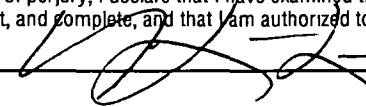
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until **MAY 15, 2010**
- 5 For calendar year _____, or other tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension
THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE TAX RETURN IS NOT YET AVAILABLE.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CPA** Date **2/9/10**

Form 8868 (Rev. 4-2009)