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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ 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.

OMB No 1545-1150

**2008**Open to Public  
Inspection**A** For the **2008** calendar year, or tax year beginning **SEP 1, 2008** and ending **AUG 31, 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**OYA NO KAI**

Number and street (or P.O. box, if mail is not delivered to street address)

**P.O. BOX 13786**

City or town, state or country, and ZIP + 4

**PORTLAND, OR 97213****D** Employer identification number**93-1124364****E** Telephone number**503-236-5909****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.OYANOKAI.ORG****J** Organization type (check only one) — ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990 990-EZ or 990-PF)**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. ▶ \$ **643,234.****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        | 3,023.   |
|            | 2                                                                                       | Program service revenue including government fees and contracts                                                                                  | 2        | 134,091. |
|            | 3                                                                                       | Membership dues and assessments                                                                                                                  | 3        | 6,056.   |
|            | 4                                                                                       | Investment income                                                                                                                                | 4        | 846.     |
|            | 5a                                                                                      | Gross amount from sale of assets other than inventory                                                                                            | 5a       |          |
|            | 5b                                                                                      | Less: cost or other basis and sales expenses                                                                                                     | 5b       |          |
|            | 5c                                                                                      | 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 <input type="checkbox"/>       | 6        |          |
|            | 6a                                                                                      | Gross revenue (not including \$ _____ of contributions reported on line 1)                                                                       | 6a       | 498,953. |
| 6b         | Less: direct expenses other than fundraising expenses                                   | 6b                                                                                                                                               | 437,595. |          |
| 6c         | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | 6c                                                                                                                                               | 61,358.  |          |
| 7a         | Gross sales of inventory, less returns and allowances                                   | 7a                                                                                                                                               |          |          |
| 7b         | Less: cost of goods sold                                                                | 7b                                                                                                                                               |          |          |
| 7c         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)          | 7c                                                                                                                                               |          |          |
| 8          | Other revenue (describe ▶ <b>MISCELLANEOUS</b> )                                        | 8                                                                                                                                                | 265.     |          |
| 9          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                           | 9                                                                                                                                                | 205,639. |          |
| Expenses   | 10                                                                                      | Grants and similar amounts paid (attach schedule)                                                                                                | 10       |          |
|            | 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       |          |
|            | 14                                                                                      | Occupancy, rent, utilities, and maintenance                                                                                                      | 14       |          |
|            | 15                                                                                      | Printing, publications, postage, and shipping                                                                                                    | 15       | 2,272.   |
|            | 16                                                                                      | Other expenses (describe ▶ <b>SEE STATEMENT 1</b> )                                                                                              | 16       | 201,999. |
|            | 17                                                                                      | <b>Total expenses.</b> Add lines 10 through 16                                                                                                   | 17       | 204,271. |
| Net Assets | 18                                                                                      | Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  | 18       | 1,368.   |
|            | 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       | 171,673. |
|            | 20                                                                                      | Other changes in net assets or fund balances (attach explanation)                                                                                | 20       |          |
|            | 21                                                                                      | <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20                                                                   | 21       | 173,041. |

**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                                                     | 159,706.              | 153,106.        |
| 23 Land and buildings                                                                 |                       |                 |
| 24 Other assets (describe ▶ <b>INVENTORIES</b> )                                      | 11,967.               | 19,935.         |
| 25 <b>Total assets</b>                                                                | 171,673.              | 173,041.        |
| 26 <b>Total liabilities</b> (describe ▶ )                                             | 0.                    | 0.              |
| 27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) | 171,673.              | 173,041.        |

832171  
12-17-08

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

Form **990-EZ** (2008) 17



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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes        | No         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity                                                                                                                                                                                                                                                                                             | <b>33</b>  | <b>X</b>   |
| <b>34</b> 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                                                                                                                                                                                                                                                                                         | <b>34</b>  | <b>X</b>   |
| <b>35</b> 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.                                                                                                                                                                                         |            |            |
| <b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?                                                                                                                                                                                                                                                                                        | <b>35a</b> | <b>X</b>   |
| <b>b</b> If "Yes," has it filed a tax return on Form 990-T for this year?                                                                                                                                                                                                                                                                                                                                                                      | <b>35b</b> | <b>N/A</b> |
| <b>36</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N                                                                                                                                                                                                                                                                                         | <b>36</b>  | <b>X</b>   |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions.                                                                                                                                                                                                                                                                                                                                       | <b>37a</b> | <b>0.</b>  |
| <b>b</b> Did the organization file Form 1120-POL for this year?                                                                                                                                                                                                                                                                                                                                                                                | <b>37b</b> | <b>X</b>   |
| <b>38a</b> 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?                                                                                                                                                                                                             | <b>38a</b> | <b>X</b>   |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved                                                                                                                                                                                                                                                                                                                                                            | <b>38b</b> | <b>N/A</b> |
| <b>39</b> Section 501(c)(7) organizations. Enter:                                                                                                                                                                                                                                                                                                                                                                                              |            |            |
| <b>a</b> Initiation fees and capital contributions included on line 9                                                                                                                                                                                                                                                                                                                                                                          | <b>39a</b> | <b>N/A</b> |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities                                                                                                                                                                                                                                                                                                                                                                 | <b>39b</b> | <b>N/A</b> |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:<br>section 4911 <b>0.</b> ; section 4912 <b>0.</b> ; section 4955 <b>0.</b>                                                                                                                                                                                                                                                 |            |            |
| <b>b</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                                                                                                                                                                                  | <b>40b</b> | <b>X</b>   |
| <b>c</b> Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958                                                                                                                                                                                                                                                                                                      |            | <b>0.</b>  |
| <b>d</b> Enter amount of tax on line 40c reimbursed by the organization                                                                                                                                                                                                                                                                                                                                                                        |            | <b>0.</b>  |
| <b>e</b> 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                                                                                                                                                                                                                                                                              | <b>40e</b> | <b>X</b>   |
| <b>41</b> List the states with which a copy of this return is filed. <b>OR</b>                                                                                                                                                                                                                                                                                                                                                                 |            |            |
| <b>42a</b> The books are in care of <b>JULIE NIEMAN</b> Telephone no. <b>97213</b><br>Located at <b>PO BOX 13786, PORTLAND, OR</b> ZIP + 4 <b>97213</b>                                                                                                                                                                                                                                                                                        |            |            |
| <b>b</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)?<br>If "Yes," enter the name of the foreign country: <b>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</b> | <b>42b</b> | <b>X</b>   |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.?<br>If "Yes," enter the name of the foreign country:                                                                                                                                                                                                                                                                                | <b>42c</b> | <b>X</b>   |
| <b>43</b> 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                                                                                                                                                                                                                                              | <b>43</b>  | <b>N/A</b> |
| <b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ                                                                                                                                                                                                                                                                                                                   | <b>44</b>  | <b>X</b>   |
| <b>45</b> 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                                                                                                                                                                                                                                                            | <b>45</b>  | <b>X</b>   |

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.

- |                                                                                                                                                                                         | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 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 | 46  | X  |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II                                                                                           | 47  | X  |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                                       | 48  | X  |
| 49a Did the organization make any transfers to an exempt non-charitable related organization?                                                                                           | 49a | X  |
| b If "Yes," was the related organization(s) a section 527 organization?                                                                                                                 | 49b |    |
- 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."

| (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**

☒ *Julie Nieman*  
Signature of officer

☒ *Julie Nieman, Treasurer*  
Type or print name and title

Date *2/26/10*

**Paid Preparer's Use Only**

Preparer's signature *GC 225* Date *Feb 26 10* Check if self-employed ☐

Firm's name (or yours if self-employed), address, and ZIP + 4 **GEFFEN, MESHER & COMPANY, P.C.  
888 SW 5TH AVENUE SUITE 800  
PORTLAND, OR 97204**

Preparer's Identifying Number (See instr.) **PA00099840**

EIN **93-1124364**

Phone no. **503-221-0141**

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Form 990-EZ (2008)

Department of the Treasury  
Internal Revenue Service

**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

OYA NO KAI

Employer identification number

93-1124364

|               |                                                                                                         |
|---------------|---------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Reason for Public Charity Status</b> (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) |     |    |

[illegible]

**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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                                                   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| <b>4</b> Total. Add lines 1 - 3                                                                                                                                                                              |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6</b> 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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4                                                                                                                                                                                     |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                          |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                                      |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                                                        |          |          |          |          |          |           |
| <b>11</b> Total support. Add lines 7 through 10                                                                                                                                                                  |          |          |          |          |          |           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)                                                                                                                                        |          |          |          |          | 12       |           |
| <b>13</b> 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 <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|
| <b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                                                | 14 | % |
| <b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f                                                                                                                                                                                                                                                                                                                                                   | 15 | % |
| <b>16a 33 1/3% support test - 2008.</b> 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 <input type="checkbox"/>                                                                                                                                                                            |    |   |
| <b>b 33 1/3% support test - 2007.</b> 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 <input type="checkbox"/>                                                                                                                                                                         |    |   |
| <b>17a 10% -facts-and-circumstances test - 2008.</b> 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 <input type="checkbox"/>    |    |   |
| <b>b 10% -facts-and-circumstances test - 2007.</b> 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 <input type="checkbox"/> |    |   |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>                                                                                                                                                                                                                                                           |    |   |

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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")                                                                              | 18,914.  | 68,992.  | 18,229.  | 4,705.   | 9,079.   | 119,919.  |
| <b>2</b> 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       | 653,712. | 525,038. | 532,011. | 510,477. | 498,953. | 2720191.  |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                                   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                        |          |          |          |          |          |           |
| <b>6</b> Total. Add lines 1 - 5                                                                                                                                                         | 672,626. | 594,030. | 550,240. | 515,182. | 508,032. | 2840110.  |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                      |          |          |          |          |          |           |
| <b>b</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 |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b                                                                                                                                                            |          |          |          |          |          |           |
| <b>8</b> Public support (Subtract line 7c from line 6.)                                                                                                                                 |          |          |          |          |          | 2840110.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                             | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6                                                                                                              | 672,626. | 594,030. | 550,240. | 515,182. | 508,032. | 2840110.  |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 2,128.   | 1,602.   | 7,433.   | 11,031.  | 846.     | 23,040.   |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b                                                                                                            | 2,128.   | 1,602.   | 7,433.   | 11,031.  | 846.     | 23,040.   |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                 | 5,348.   | 35,810.  | 7,930.   | 1,840.   | 265.     | 51,193.   |
| <b>13</b> Total support (Add lines 9, 10c, 11, and 12.)                                                                                   |          |          |          |          |          | 2914343.  |

**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**

|                                                                                                  |           |         |
|--------------------------------------------------------------------------------------------------|-----------|---------|
| <b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | 97.45 % |
| <b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g                    | <b>16</b> | 97.61 % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                       |           |       |
|-------------------------------------------------------------------------------------------------------|-----------|-------|
| <b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | .79 % |
| <b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h                      | <b>18</b> | .46 % |

**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

DESCRIPTIONAMOUNT

|                               |          |
|-------------------------------|----------|
| INTERNET                      | 252.     |
| OPERATIONAL COSTS             | 981.     |
| INSURANCE                     | 2,085.   |
| BANK FEES                     | 6,136.   |
| BAD DEBTS AND NSF CHECKS      | 18,045.  |
| PROGRAM SUPPORT               | 174,500. |
| TOTAL TO FORM 990-EZ, LINE 16 | 201,999. |

FORM 990-EZ

INFORMATION REGARDING TRANSFERS  
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 2

- 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 3

CULTURAL EXCHANGE - GRADUATING JAPANESE IMMERSION 5TH GRADERS AND 8TH GRADERS IN THE MIDDLE SCHOOL PROGRAM TRAVEL TO JAPAN AS PART OF THEIR LANGUAGE IMMERSION EXPERIENCE. JAPANESE STUDENTS ARE HOSTED DURING VISITS TO THE UNITED STATES.

CLASSROOM AND CURRICULUM SUPPORT - FINANCIAL SUPPORT IS PROVIDED FOR THE JAPANESE IMMERSION ELEMENTARY, MIDDLE SCHOOL AND HIGH SCHOOL CLASSROOMS. SUPPORT INCLUDES ASSISTANCE WITH SUPPLIES, FIELD TRIPS, INTERNS, TUTORS AND CALLIGRAPHY

MEMBER EVENTS AND ACTIVITIES - THE ORGANIZATION SPONSORS A JAPANESE SUMMER CAMP FOR CHILDREN, AN EDUCATIONAL PROGRAM HELD AT THE OREGON MUSEUM OF SCIENCE & INDUSTRY, AND OTHER ACTIVITIES THROUGHOUT THE YEAR.

TO SUPPORT THE JAPANESE LANGUAGE IMMERSION PROGRAM IN PORTLAND, OREGON

# 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 ☒
- 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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

|                                                               |                                                                                          |                                |
|---------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------|
| Type or print                                                 | Name of Exempt Organization                                                              | Employer identification number |
|                                                               | OYA NO KAI                                                                               | 93-1124364                     |
|                                                               | Number, street, and room or suite no. If a P.O. box, see instructions                    |                                |
| File by the due date for filing your return. See instructions | P.O. BOX 13786                                                                           |                                |
|                                                               | City, town or post office, state, and ZIP code. For a foreign address, see instructions. |                                |
|                                                               | PORTLAND, OR 97213                                                                       |                                |

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

- |                                              |                                                                   |                                    |
|----------------------------------------------|-------------------------------------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

**JULIE NIEMAN**

- The books are in the care of ► **PO BOX 13786 - PORTLAND, OR 97213**

Telephone No. ► \_\_\_\_\_ 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 **APRIL 15, 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 **SEP 1, 2008**, and ending **AUG 31, 2009**.

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

|                                                                                                                                                                                                                                      |    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|
| <b>3a</b> 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>b</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 | \$            |
| <b>c</b> <b>Balance Due.</b> 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 | \$ <b>N/A</b> |

**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)