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Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No. 1545-0047

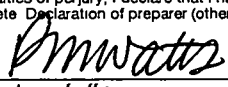
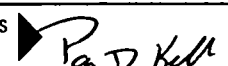
2009Open to Public
Inspection**A For the 2009 calendar year, or tax year beginning and ending**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization		D Employer identification number
		NIRSA FOUNDATION		93-1090612
		Doing Business As		
		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number
		4185 SW RESEARCH WAY		541-766-8211
City or town, state or country, and ZIP + 4		G Gross receipts \$ 575,168.		
CORVALLIS, OR 97333		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
F Name and address of principal officer KENT BLUMENTHAL		H(b) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
4185 SW RESEARCH WAY, CORVALLIS, OR 97333		If "No," attach a list. (see instructions)		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶		
J Website: WWW.NIRSA.ORG				
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1992 M State of legal domicile: OR		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. <u>SEE SCHEDULE O</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of employees (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	50
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	42,491.	23,147.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,402.	6,998.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-43,567.	-40,895.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,969.	4,584.
		12,295.	-6,166.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,405.	7,920.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
Expenses	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 7,747.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	68,712.	57,844.
	18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	75,117.	65,764.
	19 Revenue less expenses - Subtract line 18 from line 12	-62,822.	-71,930.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	870,415.	850,220.
	22 Net assets or fund balances - Subtract line 21 from line 20	83,550.	2,037.
		786,865.	848,183.

Part II Signature Block

Sign Here	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.	
	Signature of officer  PAM WATTS Type or print name and title	Date SEP 17 2010 OGDEN, UT
Paid Preparer's Use Only	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4 MOSS ADAMS LLP 975 OAK STREET, SUITE 500 EUGENE, OREGON 97401	Date 9-10-10 Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions) EIN ▶ Phone no. ▶ (541) 686-1040

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

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P 19

Part III Statement of Program Service Accomplishments1 Briefly describe the organization's mission **SEE SCHEDULE O**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **7,920.** including grants of \$ **7,920.**) (Revenue \$ **6,998.**)
GRANTS FOR STUDENTS AND PROFESSIONALS TO ATTEND ANNUAL CONFERENCE & EDUCATIONAL TRAINING SESSIONS.

4b (Code:) (Expenses \$ **25,000.** including grants of \$ **25,000.**) (Revenue \$ **0.**)
MONETARY SUPPORT OF STAFF POSITION WITH THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS ASSOCIATION.

4c (Code:) (Expenses \$ **10,000.** including grants of \$ **10,000.**) (Revenue \$ **0.**)
MONETARY SUPPORT OF NIRSA ANNUAL CONFERENCE CAREER CENTER.

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **\$ 42,920.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		
• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		
• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X</i>		
12 Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable	0	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	0	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	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)?		X
4b	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		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter.		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

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Part VI. Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body	9	
1b Enter the number of voting members that are independent	9	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
10b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		X
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **OR**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
KENT BLUMENTHAL - 541-766-8211
4185 SW RESEARCH WAY, CORVALLIS, OR 97333

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☒ Check this box if the organization did not compensate any current officer, director, or trustee.

[illegible]

Part VII.	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
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[illegible]

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization	0
---	---	---

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶	0	

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	23,147.			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		23,147.			
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f	All other program service revenue	711300	6,998.	6,998.		
	g	Total. Add lines 2a-2f		6,998.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		24,168.			24,168.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross Rents	(i) Real (ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		-65,063.		-65,063.	
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a	20,024.			
	b	Less: direct expenses	b	15,440.			
	c	Net income or (loss) from fundraising events		4,584.		4,584.	
	9 a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns and allowances	a				
	b	Less: cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		-6,166.	6,998.	0.	-36,311.	

Part IX. Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	7,920.	7,920.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal	3,486.		3,486.	
c Accounting	6,036.		6,036.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	778.		778.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	2,500.		2,500.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,460.	10,000.		1,460.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUPPORT STAFF	25,000.	25,000.		
b CONFERENCE RECEPTION	4,994.			4,994.
c EDITOR EXPENSE	1,750.		1,750.	
d PRINTING	673.			673.
e FUNDRAISING EXPENSES	620.			620.
f All other expenses	547.		547.	
25 Total functional expenses. Add lines 1 through 24f	65,764.	42,920.	15,097.	7,747.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	18,476.	1	48,825.
	2 Savings and temporary cash investments	152,821.	2	81,891.
	3 Pledges and grants receivable, net	90,445.	3	38,367.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	200.	9	
	10a Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	10a 2,594.		
	b Less accumulated depreciation	10b 2,594.	10c 0.	0.
	11 Investments - publicly traded securities	605,034.	11	677,428.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,439.	15	3,709.
16 Total assets. Add lines 1 through 15 (must equal line 34)	870,415.	16	850,220.	
Liabilities	17 Accounts payable and accrued expenses	83,550.	17	2,037.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	83,550.	26	2,037.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	677,521.	27	719,031.
	28 Temporarily restricted net assets	58,031.	28	70,145.
	29 Permanently restricted net assets	51,313.	29	59,007.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	786,865.	33	848,183.
	34 Total liabilities and net assets/fund balances	870,415.	34	850,220.

Form 990 (2009)

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990. ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

Form **990** (2009)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number

93-1090612

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 (For lines 1 through 11, check only one box.)

- 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)**.
- 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 Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 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 supported organization(s).

	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	
Total									

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

Schedule A (Form 990 or 990-EZ) 2009

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 through 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2009. 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 33 1/3% support test - 2008. 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"/>		
17a 10% -facts-and-circumstances test - 2009. 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 10% -facts-and-circumstances test - 2008. 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"/>		
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 ▶ <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2009

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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	87,524.	148,032.	55,965.	44,893.	30,144.	366,558.
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	31,781.	31,000.	12,684.	27,401.	20,024.	122,890.
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 through 5	119,305.	179,032.	68,649.	72,294.	50,168.	489,448.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						489,448.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	119,305.	179,032.	68,649.	72,294.	50,168.	489,448.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	20,201.	24,832.	26,450.	35,107.	24,168.	130,758.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	20,201.	24,832.	26,450.	35,107.	24,168.	130,758.
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.)	139,506.	203,864.	95,099.	107,401.	74,336.	620,206.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	78.92 %
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	80.52 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	21.08 %
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	19.48 %

- 19a 33 1/3% support tests - 2009.** 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 - 2008.** 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 ▶ ☐

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number

93-1090612

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	21,131.	45,574.			
b Contributions	29,709.	37,977.			
c Net investment earnings, gains, and losses	21,164.	29,339.			
d Grants or scholarships	39,338.	14,455.			
e Other expenditures for facilities and programs	13,200.	52,302.			
f Administrative expenses	25,000.	25,000.			
g End of year balance	-5,534.	21,131.			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 85.98 %

b Permanent endowment ▶ 6.97 %

c Term endowment ▶ 7.05 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	2,594.		2,594.	0.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶

0.

Schedule D (Form 990) 2009

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS

ARE TO PROVIDE SCHOLARSHIPS TO STUDENTS AND PROFESSIONALS TO ATTEND THE
NIRSA ANNUAL CONFERENCE.

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open To Public Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number
93-1090612

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** ☐ Mail solicitations

- b** ☐ Internet and email solicitations

- c ☐ Phone solicitations

- d** ☐ In-person solicitations

- e ☐ Solicitation of non-government grants

- ☐ Solicitation of government grants

- g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ No

- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

- 3** List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

[illegible]

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

Schedule G (Form 990 or 990-EZ) 2009

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		GOLF TOURNAMENT (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	20,024.		20,024.
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)	20,024.		20,024.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	15,440.		15,440.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			(15,440)
	11	Net income summary. Combine line 3, column (d), and line 10			4,584.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
Revenue	1	Gross revenue				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				()
	8	Net gaming income summary. Combine line 1, column (d), and line 7				

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain:

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a		
10a		
11		
12		

13 Indicate the percentage of gaming activity operated in

13a	%
13b	%

a The organization's facility**b** An outside facility**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a****b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____**c** If "Yes," enter name and address of the third party.

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

_____☐ Director/officer☐ Employee☐ Independent contractor**17** Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a****b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

Name of the organization

Employer identification number
93-1090612

Part I	General Information on Grants and Assistance
--------	--

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

[illegible]

22 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

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

Schedule I (Form 990) 2009

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**

▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number

93-1090612

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

X

4a

X

4b

X

4c

X

5a

X

5b

X

6a

X

6b

X

7

X

8

X

9

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

Schedule J (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number

93-1090612

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE NIRSA FOUNDATION, THROUGH FUNDRAISING AND STEWARDSHIP EFFORTS,
WORKS IN COOPERATION WITH THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION TO ENHANCE THE EFFECTIVENESS OF COLLEGIATE RECREATIONAL
SPORTS BY PROVIDING ITS MEMBERS MEANINGFUL OPPORTUNITIES FOR
SCHOLARSHIP, RESEARCH, AND PERSONAL AND PROFESSIONAL DEVELOPMENT.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE NIRSA FOUNDATION, THROUGH FUNDRAISING AND STEWARDSHIP EFFORTS,
WORKS IN COOPERATION WITH THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION TO ENHANCE THE EFFECTIVENESS OF COLLEGIATE RECREATIONAL
SPORTS BY PROVIDING ITS MEMBERS MEANINGFUL OPPORTUNITIES FOR
SCHOLARSHIP, RESEARCH, AND PERSONAL AND PROFESSIONAL DEVELOPMENT.

FORM 990, PART VI, SECTION A, LINE 4: REVISED BYLAWS AS OF OCTOBER 27,
2009.

FORM 990, PART VI, SECTION A, LINE 6: THE GOVERNING BODY HAS NINE MEMBERS
KNOWN AS THE FOUNDATION BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 7A: SIX OF THE NINE BOARD MEMBERS MUST
BE PROFESSIONAL MEMBERS OF THE NATIONAL INTRAMURAL-RECREATIONAL SPORTS
ASSOCIATION AND ARE APPOINTED BY MAJORITY VOTE OF THE NIRSA BOARD OF
DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11: THE FORM 990 IS PREPARED BY A

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

Schedule O (Form 990) 2009

932211
02-03-10

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.

▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

NIRSA FOUNDATION

Employer identification number

93-1090612

THIRD-PARTY PAID PREPARER AND REVIEWED BY NIRSA CFO.

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY IS
REVIEWED AND SIGNED BY BOARD MEMBERS AT THE ONSET OF THEIR BOARD TERM.

FORM 990, PART VI, SECTION C, LINE 19: THE FORMS 990 AND 1023 ARE
AVAILABLE UPON REQUEST THROUGH THE NIRSA NATIONAL CENTER. OTHER DOCUMENTS
ARE AVAILABLE ON THE NIRSA FOUNDATION WEBSITE OR UPON REQUEST.

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to other organization(s)**c** Gift, grant, or capital contribution from other organization(s)**d** Loans or loan guarantees to or for other organization(s)**e** Loans or loan guarantees by other organization(s)**f** Sale of assets to other organization(s)**g** Purchase of assets from other organization(s)**h** Exchange of assets**i** Lease of facilities, equipment, or other assets to other organization(s)**j** Lease of facilities, equipment, or other assets from other organization(s)**k** Performance of services or membership or fundraising solicitations for other organization(s)**l** Performance of services or membership or fundraising solicitations by other organization(s)**m** Sharing of facilities, equipment, mailing lists, or other assets**n** Sharing of paid employees**o** Reimbursement paid to other organization for expenses**p** Reimbursement paid by other organization for expenses**q** Other transfer of cash or property to other organization(s)**r** Other transfer of cash or property from other organization(s)**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1) NATIONAL INTRAMURAL RECREATIONAL SPORTS ASSOCIATION		C	2,558.
(2)			
(3)			
(4)			
(5)			
(6)			

**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 NIRSA FOUNDATION	Employer identification number 93-1090612
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4185 SW RESEARCH WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CORVALLIS, OR 97333	

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 |

KENT BLUMENTHAL

- The books are in the care of ► **4185 SW RESEARCH WAY - CORVALLIS, OR 97333**

Telephone No. ► **541-766-8211**

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 **AUGUST 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year **2009** or
- ☐ tax year beginning _____, and ending _____.

- 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
	NIRSA FOUNDATION	93-1090612
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	4185 SW RESEARCH WAY	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	CORVALLIS, OR 97333	

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.**KENT BLUMENTHAL**

- The books are in the care of **4185 SW RESEARCH WAY - CORVALLIS, OR 97333**
Telephone No **541-766-8211** 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 **NOVEMBER 15, 2010.**
- 5 For calendar year **2009**, or other tax year beginning _____, and ending _____
- 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

ADDITIONAL TIME IS NEEDED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN.

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 **David Kelt** Title **CPA** Date **8-6-2010**

Form 8868 (Rev. 4-2009)

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RESTATED BYLAWS OF THE NIRSA FOUNDATION

As adopted by the NIRSA Foundation Board of Directors March 7, 2001 and
Approved by NIRSA Board of Directors on March 26, 2001.
Amended on September 14, 2006
Amended on October 26, 2009

ARTICLE I. PURPOSES AND DEFINITIONS

Section 1. **Purposes.** The Purposes for which the NIRSA Foundation is organized are:

- A To receive from gifts, bequests, devises, property and monies to support education and scholarly activities that help advance the recreational sports profession, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986;
- B. To engage in fund-raising and the disbursement of funds to support scholarships, research, student professional development, education resources, work which promotes multi-cultural and diversity awareness and programming, and similar interests in the recreational sports profession, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986;
- C To engage in any lawful activity for which corporations may be organized under Oregon law, none of which is for profit, and within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986; and
- D. Notwithstanding any other provision in this Article 1, the corporation is organized exclusively for charitable and educational purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986.

Section 2. **Offices.** The principal office of the Foundation shall be located in the state of Oregon. The Foundation may have such other offices, either within or without the state of Oregon, as the Foundation Board may determine or as the affairs of the Foundation require from time to time.

Section 3. **Definitions.**

- A. "Designated Directors" shall mean the President of the National Intramural-Recreational Sports Association;
- B. "Foundation Board" shall refer to the Board of Directors of the NIRSA Foundation;
- C. "NIRSA" shall mean the National Intramural-Recreational Sports Association;

- D. "Professional Member" shall mean any individual who is presently employed and/or previously directly associated in the administration of intramural and recreational programs, and who is currently a member in good standing of NIRSA as a Professional Member,
- E. "Professional Life Member" shall mean any Professional Member of NIRSA who is eligible for Professional Life Membership status in NIRSA after two consecutive years as an active Professional Member in good standing of NIRSA and who has completed the required application and has paid the then-designated membership fee to NIRSA;
- F. "Emeritus Member" shall mean any Professional Member of NIRSA who is eligible for Emeritus Membership status in NIRSA after 10 continuous years of membership at the time of retirement from NIRSA and is approved by the NIRSA Board for Emeritus Membership under the terms and conditions set forth in the NIRSA Bylaws; and
- G. "Act" shall mean the Oregon Nonprofit Corporation Act as codified in ORS Ch 65, as amended from time to time.

ARTICLE II. MEMBERS

Section 1. Membership. All current dues-paying Professional Members, Professional Life Members and Emeritus Members of NIRSA shall be members of the NIRSA Foundation by reason of such status in NIRSA.

Section 2. Meetings of Members.

- A. Annual Meeting. The annual meeting of members shall be held during the week of the Annual Conference at a time and place to be designated by the Foundation Board.
- B. Special Meetings. Special meetings of the members for any purpose or purposes, unless otherwise proscribed by statute, may be called by the Foundation Board.

Section 3. Voting Rights. Each member shall be entitled to one vote on each matter submitted to a vote of the members.

Section 4. Notice of Meetings. Written or printed notice stating the place, day and hour of a meeting of members and, in case of a special meeting of members, the purpose or purposes for which the meeting is called, shall be given to each member entitled to vote at such meeting no fewer than seven (7) days before such meeting, or if the notice is mailed by other than first class or registered mail, no fewer than 30 days, but in any event, not more than 60 days before the meeting. This requirement of notice for either the annual meeting or a special meeting may be fulfilled by printing of the notice in NIRSA's regular publication no less than thirty (30) days prior to the meeting.

The notice of the annual meeting shall include the names of those persons nominated for directorship, as provided for in Article III, Sections 7 and 8 of these Restated Bylaws, to be voted on by the members at the annual meeting. To the extent allowed by law, notice of either the annual meeting or a special meeting may be fulfilled by electronic mail or such other form of computer communication whereby members either directly or indirectly receive notice of the meeting

Section 5. Record Date. For purposes of determining members entitled to notice of a members' meeting or to vote at or take any other lawful action at any meeting of members, or any adjournment thereof, or in order to make a determination of members for any other proper purpose, the record date shall be fixed as follows:

- A. For purposes of determining the members entitled to notice of a members' meeting, the record date shall be the day before the day on which first notice is mailed or otherwise transmitted to members, or if such notice is waived, the day preceding the day on which the meeting is held;
- B. For purposes of determining the members entitled to vote at a members' meeting, the record date shall be the date of the meeting;
- C. For purposes of determining the members entitled to exercise any rights in respect to any other lawful action, the record date shall be the date on which the Board adopts the resolution relating thereto, or the 60th day prior to the date of such other action, whichever is later.

Section 6. Members List.

- A. The Foundation shall prepare an alphabetical list of the names, addresses and membership dates of all its members. The list must show the number of votes each member is entitled to vote at the meeting. The Foundation shall prepare on a current basis through the time of the membership meeting a list of members, if any, who are entitled to vote at the meeting, but who are not part of the main list of members.
- B. The list of members shall be available for inspection by any member for the purpose of communication with other members concerning the meeting, beginning two business days after notice of the meeting is given for which the list was prepared and continuing through the meeting, at the Foundation's principal office or at a reasonable place identified in the meeting notice in the city or other location where the meeting will be held. A member, or the member's agent or attorney, is entitled, on written demand setting forth a proper purpose, to inspect and, subject to the requirements of the Act, to copy the list at a reasonable time and at the member's expense, during the period it is available for inspection. "Proper purpose" does not include solicitation or other commercial use of the members list.
- C. The Foundation shall make the list of members available at the meeting, and any member, or the member's agent or attorney, is entitled to inspect the list for any proper purpose at any time during the meeting or any adjournment.

Section 7. Action by Written Ballot.

- A. Any action which may be taken at any annual or special meeting of members may be taken without a meeting, if so determined by the Foundation Board, if the Foundation delivers a written ballot to every member entitled to vote on the matter at the member's last known address as shown on the Foundation's record.
- B. The written ballot shall set forth each proposed action and provide an opportunity to vote for or against each proposed action.
- C. Approval by written ballot pursuant to this section shall be valid only when the number of votes cast by ballot equals or exceeds any quorum required to be present at a meeting authorizing the action, and the number of approvals equals or exceeds the number of approvals that would be required to approve the matter at a meeting at which the total number of votes cast was the same as the number of votes cast by ballot.
- D. All solicitations for votes by written ballot shall:
 - (i) indicate the number of responses needed to meet the quorum requirements;
 - (ii) state the percentage of approvals necessary to approve each matter, other than the election of directors;
 - (iii) contain instructions for marking and returning of the ballot, and
 - (iv) specify a reasonable time by which a ballot must be received by the Foundation in order to be counted.

Section 8. Quorum. A majority of the members present and entitled to vote, represented in person or by proxy shall constitute a quorum at a meeting of the members. The members present at a duly organized meeting may continue to transact business until adjournment notwithstanding the withdrawal of enough members to leave less than a quorum.

Section 9. Proxies. Every member shall have the right to cast his/her vote either in person or by proxy executed in writing by the member or by his/her duly authorized attorney-in-fact. Such proxy shall be filed with the Secretary/Treasurer of the Foundation before or at the time of the meeting. No unrevoked proxy shall be valid after eleven months from the date of its execution unless some other definite period of validity shall be expressly provided therein. No proxy may be effectively revoked until notice in writing of such revocation has been given to the Secretary/Treasurer of the Foundation.

Section 10. Expulsion or Suspension. Any member may be expelled or suspended from membership by the Foundation Board for cause

In the event that the Foundation Board deems it appropriate to initiate proceedings to expel or suspend a member, the Foundation Board shall give such member written notice of the proposed expulsion or suspension and the reason(s) for such proposed expulsion or suspension not less than 15 days prior to the date that such expulsion or suspension is due to take effect. If within said 15-day period the member requests the opportunity to be heard, the President shall either set a date for the member to be heard on the question of such member's expulsion or suspension or, at the discretion of the President, shall permit such member to present written testimony on the issue of such member's expulsion or suspension. The President shall appoint not less than three (3) board members to hear or decide the member's appeal. Only those board members present for oral testimony, or those board members who personally review the written testimony, shall be eligible to vote concerning the expulsion or suspension of such member. A two-thirds vote of such directors is required to expel or suspend such member. The effective date of any such expulsion or suspension shall be no sooner than five days following said oral or written testimony. Any written notice given pursuant to this section by mail, must be given by first class, certified mail, return receipt requested, sent to the last address of such member shown on the Foundation's record. Any member who has been expelled or suspended will continue to be liable to the Foundation for those assessments or fees incurred by such member prior to the expulsion or suspension.

Section 11. Reinstatement. After the expiration of one year from the date of expulsion or suspension for cause, and upon written request by a former member and filed with the Foundation, the Foundation Board may, by affirmative vote of a simple majority of the directors, reinstate such former member upon such terms as the Foundation Board deems appropriate

Section 12. Transfers. No member may transfer a membership or any right arising there from.

ARTICLE III. BOARD OF DIRECTORS

Section 1. General Powers. The affairs of the Foundation shall be managed by the Foundation Board of Directors.

Section 2. Composition. The Board of Directors shall consist of nine members to be known as the Foundation Board of Directors (the "Foundation Board"). Seven of the members must be Professional Members, Professional Life Members or Emeritus Members of NIRSA. The other members shall be the President ("Designated Director") and one business representative or member at large, who expresses an interest in serving on the Foundation Board, to be nominated by the Executive Director and confirmed by a majority vote of the Foundation Board.

- Section 3.** **Tenure.** Each Professional, Professional Life Member or Emeritus Member shall serve for three years, with two positions expiring each year. The business representative shall serve for one year and may serve for as many terms as nominated by the Executive Director and confirmed by a majority vote of the Foundation Board.
- Section 4.** **Limitations.** No member of the Foundation Board, with the exception of the Designated Directors, shall be elected or appointed to more than two consecutive three-year terms. A majority of the Directors shall not be Directors of NIRSA.
- Section 5.** **Terms.** The adjournment of the annual meeting of members shall be the expiration date of the respective terms of the members of the Foundation Board, and regardless of the date of the appointment of the new member, the term shall end as of the official expiration date of the member replaced.
- Section 6.** **Vacancies.**
- A. A vacancy on the Foundation Board shall exist upon the death, resignation, failure to qualify as a member, or removal of any director.
 - B. The Foundation Board shall fill any vacancy occurring in the Foundation Board. The director appointed to fill a vacancy shall be appointed for the unexpired term of the vacant directorship or, in the event a Designated Directorship is vacant, any director appointed to fill the vacancy shall be appointed only until such time that a new President of NIRSA assumes office in NIRSA.
 - C. All or any number of directors, with the exception of the Designated Director, may be removed, with or without cause, at a meeting called expressly for that purpose by a majority vote of the members present. Absence of any elected director from three consecutive meetings of the Foundation Board without an excuse deemed valid by the Foundation Board may be considered as cause for removal.
 - D. Any director may resign at any time by giving written notice to the Foundation Board, the Chair, or the Secretary/Treasurer of the Foundation. Except as otherwise provided by law, any such resignation shall take effect upon the receipt of such notice or at any later time specified therein. Unless otherwise specified in the notice, the acceptance of such resignation shall not be necessary to make it effective. In the event the resignation of a director is tendered to take effect at a future time, a successor may be appointed to take office when the resignation becomes effective.
 - E. Vacancies on the Foundation Board and any directorship to be filled by reason of an increase in the number of directors may be filled by a majority of the remaining directors though less than a quorum, or by a sole remaining director. Each director so elected shall hold office for the balance of the unexpired term of his/her predecessor and until his/her qualified successor is elected and accepts office. In the event that the action described in the preceding sentence is by a majority of the remaining directors though less than a quorum or by a sole remaining director, then the appointment of directors to fill vacancies shall be ratified by the members at either a special or annual meeting; however, the

appointment shall be effective notwithstanding the expiration of time to either a special or annual meeting.

Section 7. Nominating Committee.

The Foundation Board shall appoint a nominating committee for the purpose of nominating prospective members of the Foundation Board to be voted on by the general membership of the Foundation at the Annual Meeting.

- A. The nominating committee shall be comprised of two Directors who are Professional Members, Professional Life Members or Emeritus Members, the Director who is the President of NIRSA.
- B. The nominating committee shall not be considered a committee of the Foundation Board pursuant to ORS 65.354. Members of the nominating committee need not hold formal meetings, and may conduct the business of the nominating committee, including the selection of persons to be nominated by the Foundation Board as future Directors, via telephone, electronic mail, or such other communications devices as they deem appropriate and necessary.

Section 8. Nomination and Election of the Foundation Board.

- A. The seven Professional Member, Professional Life Member or Emeritus Member Directors of the Foundation Board shall be nominated for the position of Director by the existing Foundation Board. The business representative Director shall be nominated by the Director who is the NIRSA Executive Director and confirmed by a majority vote of the Foundation Board.
- B. The nominations for new directors must be approved by a majority of the Foundation members present and entitled to vote, represented in person or by proxy, at the Annual Meeting.
- C. Additional nominations for directors may be recommended to the Foundation members at the Annual Meeting via a nominating petition which must be signed by twenty-five (25) or more Foundation members and submitted to the Foundation Board at least ninety (90) days prior to the Annual Meeting. In the event the number of persons nominated for director positions exceeds the number of vacancies to be filled, the persons receiving the highest number of votes shall be elected to fill the vacancies. In the event of a tie vote, the members shall vote only on those nominees who were tied in the initial vote, with the winner being elected to fill the remaining vacancy.

Section 9. Meetings of the Foundation Board.

- A. Annual Meeting. The Annual Meeting of the Foundation Board shall be held after the Annual Meeting of the Foundation members and in conjunction with the Annual Conference.
- B. Special Meetings. Special Meetings of the Foundation Board may be held whenever called by two or more of the Directors.

- C. Notice Notice of the time and place of any special meeting of the Foundation Board shall be delivered at least two (2) days previously thereto by written notice delivered personally or sent by mail to each director at his/her address as shown by the records of the Foundation. If mailed, such notice shall be deemed to be delivered 7 days after being deposited in the United States mail in postage prepaid, sealed envelope appropriately addressed to said director. Any director may waive notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice for 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. Neither the purpose of, nor the business to be transacted at, any annual meeting or special meeting of the board need be specified in the notice or waiver of notice of such meeting, unless specifically required by law, by the articles of incorporation, or by these bylaws.
- D. Quorum. A majority of the directors in office immediately before a meeting begins shall constitute a quorum for the transaction of business at any meeting of the board. If there is not a quorum at any said meeting, a majority of the directors present may adjourn the meeting from time to time without further notice other than announcement at the meeting, until a quorum shall be present.
- E. Manner of Acting. The act of a majority of the directors present in person at a meeting at which a quorum is present shall be the act of the Foundation Board, unless the act of a greater number is required by law, by the articles of incorporation, or by these bylaws.
- F. Reports to the Membership. The Foundation Board shall report the results of actions taken by the board to the membership in NIRSA's regular publication, on NIRSA's internet website, or at the annual meeting of members.
- G. Actions by Written Consent. Any Foundation action required or permitted by the Articles of Incorporation and Bylaws of the Foundation, or by the laws of the State of Oregon, to be taken at a meeting of the Foundation Board may be taken without a meeting if a consent in writing setting forth the actions so taken shall be signed by all of the Directors entitled to vote with respect to the subject matter thereof. Such consent shall have the same force and effect as a unanimous vote and may be described as such.
- H. Telephone Meetings. Members of the Foundation Board, or any committee designated by the Foundation Board, may participate in a meeting of the Foundation Board, or any committee, by means of conference telephone or similar communications equipment by means of which all persons in the meeting can hear each other, and such participation in a meeting shall constitute presence in person at the meeting. To the extent allowed by law, a meeting of the Foundation Board may be conducted by electronic mail or other such form of computer communication whereby all Directors may simultaneously communicate with each other.

Section 10. Conflicts of Interest

- A. A transaction in which a director of this corporation has a conflict of interest may be approved:

- (i) By the vote of the Foundation Board or a committee of the Foundation Board if the material facts of the transaction and the director's interest are disclosed or known to the Foundation Board or a committee of the Foundation Board; or
 - (ii) By obtaining approval of the
 - (1) Oregon Attorney General; or
 - (2) The circuit court in an action in which the Oregon Attorney General is joined as party.
- B. A conflict of interest transaction is a transaction with the Foundation in which a Director of the Foundation has a direct or indirect interest. A conflict of interest transaction cannot be void for the basis for imposing liability on the director if the transaction is fair to the Foundation at the time it was entered into or is approved as provided in Subsection A of the Section.
- C. For the purposes of this Section, a Director of the Foundation has an indirect interest in a transaction if:
 - (i) Another entity in which the Director has a material interest or in which the director is a general partner is a party to the transaction, or
 - (ii) Another entity of which the Director is a director, officer or trustee is a party to the transaction, and the transaction is or should be considered by the Foundation Board of the Foundation.
- D. For purposes of subsection A of this Section, a conflict of interest transaction is authorized, approved or ratified if it receives the affirmative vote of a majority of the directors on the Foundation Board, or on a Foundation Board committee, who have no direct or indirect interest in the transaction. A transaction may not be authorized, approved or ratified under this Section by a single director. If a majority of the directors, who have no direct or indirect interest in the transaction vote to authorize, approve or ratify the transaction, a quorum is present for the purpose of taking action under this Section. The presence of, or a vote cast by, a director with a direct or indirect interest in the transaction does not affect the validity of any action taken under subparagraph A(i) of this Section if the transaction is otherwise approved as provided in paragraph A of this Section.

For purposes of subparagraph A (ii) of this Section, a conflict of interest transaction is authorized, approved or ratified by the members if it receives a majority of the votes entitled to be counted under this subsection. Votes cast by or voted under the control of a director who has a direct or indirect interest in the transaction, and votes cast by or voted under the control of an entity described in paragraph C of this Section may be counted in a vote of members to determine whether to authorize, approve or ratify a conflict of interest transaction under subparagraph A (ii) of this Section. A majority of the members, whether or not present, that are entitled to be counted in a vote on the

transaction under this subparagraph constitutes a quorum for the purpose of taking action under this Section.

- Section 11.** **Salaries.** The Directors shall serve without compensation from the Foundation, provided, however, that a Director shall be entitled to reimbursement of out-of-pocket expenses incurred on behalf of the Foundation.

ARTICLE IV. OFFICERS

- Section 1.** **Officers.** The officers of the Foundation shall be appointed by the Foundation Board and shall be the Chair, Vice-Chair, and Secretary/Treasurer.

- Section 2.** **The Chair.** The Chair shall exercise the usual executive powers pertaining to the office of Chair, corresponding to the office of President under the Act. The Chair shall preside at meetings of the Foundation Board and the membership.

- Section 3.** **The Vice-Chair.** In the absence or disability of the Chair, the Vice-Chair shall act as Chair.

- Section 4.** **The Secretary/Treasurer.** The Executive Director of NIRSA shall be the Secretary/Treasurer of the Foundation. It shall be the duty of the Secretary/Treasurer to keep all records of the proceeding of the Foundation Board and to the membership and to invest and expend funds as directed by the Foundation Board. The Secretary/Treasurer shall also serve as coordinator of fund distribution and allocation.

- Section 5.** **Vacancies.**

- A. Vacancies in any office arising from any cause may be filled by the Foundation Board at any regular or special meeting of that body.
- B. Any officer, assistant officer, or agent may be removed, or any office not required by the Articles of Incorporation or by statute, may be abolished at any time by the affirmative vote of a majority of the Foundation Board whenever in its judgment the best interest of the Foundation will be served thereby.
- C. Any officer, assistant officer, or agent may resign at any time by giving written notice to the Foundation Board, the President, or the Secretary/Treasurer of the Foundation. Except as otherwise provided by law, any such resignation shall take effect upon receipt of such notice or at any later time specified therein. Unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.
- D. This section shall not affect the contract rights of the Foundation or any officer, assistant officer, or agent.
- E. Election or appointment of an officer or agent shall not by itself create contract rights.

- Section 6.** **Salaries.** The officers shall serve without compensation from the Foundation, provided, however, that an officer shall be entitled to reimbursement of out-of-pocket expenses incurred on behalf of the Foundation.

ARTICLE V PERMANENT ENDOWMENT FUND

- Section 1.** **Earnings on Principal Funds.** Earnings on the principal funds shall be retained and reinvested until the balance in the fund reaches \$1,000,000, hereinafter referred to as the Endowment Fund Balance. The Endowment Fund Balance shall be kept separate from and accounted for separately from the general operating funds and assets of the Foundation

- Section 2.** **Use of Funds.** The Foundation shall restrict the use of the Endowment Fund Balance to investment purposes and otherwise not use the Endowment Fund Balance except that the income from the Endowment Fund Balance may be expended at the discretion of the Foundation Board for the purposes set forth in Article I of these Bylaws and in the Restated Articles of Incorporation. This statement shall not in any way limit the discretion of the Foundation Board and its advisors in the exercise of their discretion for investment decisions of the Endowment Fund Balance. The Foundation Board may vote to approve the expenditure of any or all of the Endowment Fund Balance in the event circumstances arises necessitating such use. Such approval shall require the approval of not less than a 70 percent majority of the then-existing Board of Directors represented in person or by proxy at any Annual Meeting or special meeting called for such purposes.

ARTICLE VI. SHARES OF STOCK AND DIVIDENDS PROHIBITED

The Foundation shall not have nor issue shares of stock. No dividend shall be paid and no part of the income of the Foundation shall be distributed to its directors or officers.

ARTICLE VII. LOANS TO DIRECTORS AND OFFICERS PROHIBITED

No loan shall be made by the Foundation to its directors or officers. the directors of the Foundation who vote for or assent to the making of a loan to a director or officer of the Foundation, and any officer or officers participating in the making of such loan, shall be jointly and severally liable to the Foundation for the amount of such loan until the repayment thereof.

Any director against whom a claim shall be asserted under or pursuant to this Article VII shall be entitled to contribution from the other directors who voted for the action upon which the claim is asserted.

To the extent that any director is required to pay such claim, he or she shall be surrogated to the rights of the Foundation against the debtor on the loan.

ARTICLE VIII. ACTIONS AGAINST OFFICERS AND DIRECTORS

NIRSA Foundation Guidelines & Operations Manual

The Foundation shall indemnify to the fullest extent permitted by the Act any person who has been made, or is threatened to be made, a party to an action, suit, or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit, or proceeding by or in the right of the Foundation), by reason of the fact that the person is or was a director or officer of the Foundation, or a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974 with respect to an employee benefit plan of the Foundation, or serves or served at the request of the Foundation as a director or as an officer, or as a fiduciary of an employee benefit plan, of another corporation, partnership, joint venture, trust, or other enterprise. Additionally, the Foundation shall carry Directors and Officers liability insurance.

ARTICLE IX. CONTRACTS, LOANS, CHECKS, DEPOSITS, GIFTS

- Section 1.** **Contracts.** The Foundation Board may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Foundation and such authority may be general or confined to specific instances.
- Section 2.** **Loans.** No loans shall be contracted on behalf of the Foundation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Foundation Board. Such authority may be general or confined to specific instances.
- Section 3.** **Checks, Drafts, Etc.** All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness, issued in the name of the Foundation shall be signed by such officer or officers, agent or agents of the Foundation and in such manner as shall from time to time be determined by resolution of the Foundation Board.
- Section 4.** **Deposits.** All funds of the Foundation not otherwise employed shall be deposited from time to time to the credit of the Foundation in such banks, trust companies, or other depositories as the Foundation Board may select.
- Section 5.** **Gifts.** The Foundation Board may accept on behalf of the Foundation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Foundation.

ARTICLE X. BOOKS AND RECORDS

- Section 1.** **Books and Records.** The Foundation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the Foundation Board and committees having any authority of the Foundation Board, and shall keep at its registered or principal office a record giving the names and addresses of the directors entitled to vote.
All books and records of the Foundation may be inspected by any director, or his/her agent or attorney, or any member of the Foundation, or his/her agent or attorney, for any proper purpose at any reasonable time.
- Section 2.** **Financial Statements.** After the close of each taxable year, the directors shall engage a Certified Public Accountant to prepare a financial statement for the

Foundation and otherwise file the appropriate reports with federal and state authorities as may be applicable.

ARTICLE XI. FISCAL YEAR

The fiscal year of the Foundation shall be January 1 through December 31.

ARTICLE XII. WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of the Act or under the provisions of the Articles of Incorporation or the Bylaws of the Foundation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XIII. AMENDMENT OF ARTICLES AND BYLAWS

Section 1. Amendment of Articles of Incorporation. The Articles of Incorporation of the Foundation may be altered, amended, or restated by the Foundation Board and members in the following manner:

- A. The Foundation Board shall, at any annual or special meeting of the Foundation Board, adopt a resolution setting forth the proposed alteration, amendment or restatement and directing that it be submitted to a vote of the members at an annual or special meeting of the members.
- B. Written notice of the date, time and place of such annual or special meeting of the directors or members shall be sent by first class mail to each director or member entitled to vote not less than thirty (30) days prior to the scheduled meeting. The requirement of notice may be fulfilled by printing of the notice in NIRSA's regular publication. The notice to directors and members shall include or be accompanied by a copy or summary of the proposed alteration, amendment, or restatement, or state the general nature of the change. The notice may also direct the directors or members to the Foundation's website to obtain a copy or summary of the proposed alteration, amendment, or restatement.
- C. The proposed alteration, amendment, or restatement shall require approval by a majority vote of the Foundation Board. The proposed alteration, amendment, or restatement shall be adopted upon receiving approval by a two-thirds vote of the members present, in person or by absentee ballot, at such annual or special meeting. Voting by the members may also be conducted by mail ballot in accordance with these Bylaws.

Section 2. Amendment of Bylaws. The Bylaws of the Foundation may be altered, amended or repealed and new Bylaws may be adopted by the affirmative vote of a majority of the Foundation Board.

ARTICLE XIV. CHOICE OF LAW AND CHOICE OF FORUM

Section 1. **Choice of Law.** The validity of these Bylaws, and the rights, obligations and relations of the parties hereunder, shall be construed and determined under and in accordance with the substantive laws of the State of Oregon, without regard to its principles of conflicts of law

Section 2. **Choice of Forum.** Any action, suit, or proceeding arising from or relating to these Bylaws as to any matter not subject to arbitration or with respect to any arbitration proceeding or award will not be commenced except in the appropriate court (state or federal) in the City of Corvallis, State of Oregon. The parties expressly consent to jurisdiction of such court.

ARTICLE XV ROBERT'S RULES OF ORDER REVISED

Unless otherwise provided by the Act or these Bylaws, all meetings and proceedings of the Foundation shall be governed by, and in accordance with, Robert's Rules of Order Revised

ARTICLE XVI. HEADINGS

The headings contained in these Bylaws are for convenience only and shall not in any way affect the meaning or interpretation of these Bylaws.

I, Kent J. Blumenthal, as Secretary/Treasurer of the NIRSA Foundation, do hereby certify the foregoing to be the Bylaws of said Foundation, as adopted by resolution of the NIRSA Foundation Board on March 7, 2001, amended on September 14, 2006, and further amended on October 26, 2009.

Kent J. Blumenthal, Secretary/Treasurer

These bylaws were adopted by the Board of Directors and are effective March 26, 2001.

Kent J. Blumenthal, Secretary/Treasurer