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## 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)

2010

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2010 calendar year, or tax year beginning 4/01, 2010, and ending 3/31, 2011

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Oregon Progress Forum  
DBA BUS PROJECT FOUNDATION  
P O BOX 15132  
PORTLAND, OR 97293

**D** Employer identification number 93-1314754

**E** Telephone number 503-233-3018

**G** Gross receipts \$ 649,851.

**F** Name and address of principal officer: SAME AS C ABOVE

**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No  
**H(b)** Are all affiliates included? ☐ Yes ☒ No  
 If 'No,' attach a list. (see instructions)

**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: WWW.BUSPROJECT.ORG

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Year of formation: 2001 **M** State of legal domicile: OR

**H(c)** Group exemption number

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities: TO PROMOTE BASIC OREGON AND AMERICAN VALUES, INCLUDING EDUCATION EXCELLENCE, A THRIVING AND RESPONSIBLE ECONOMY, ENVIRONMENTAL PROTECTION, EQUAL RIGHTS FOR ALL CITIZENS, BETTER HEALTH FOR ALL, EQUAL ACCESS TO THE ELECTORAL SYSTEM, AND COMMUNITY LIVABILITY TO SUPPORT THE

**2** Check this box ☐ 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 individuals employed in calendar year 2010 (Part V, line 2a) 5 0

**6** Total number of volunteers (estimate if necessary) 6 1,747

**7a** Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

**7b** Net unrelated business taxable income from Form 990-T, line 34 7b 0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1b) 8	593,175.	643,755.
<b>9</b> Program service revenue (Part VIII, line 2g) 9		
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10	2,230.	801.
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11		5,295.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12	595,405.	649,851.
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13	132,339.	209,272.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) 14		
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15		
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) 16a		
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) 16b		56,928.
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 17	389,045.	670,020.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18	521,384.	879,292.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 19	74,021.	-229,441.

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16) 20	318,403.	121,712.
<b>21</b> Total liabilities (Part X, line 26) 21	0.	59,508.
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 22	318,403.	62,204.

## Part II Signature Block

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

**Sign Here** Signature of officer: CAITLIN BAGGOTT  
 Date: 2-14-12  
 Title: EXECUTIVE DIRECTOR

**Paid Preparer Use Only** Print/Type preparer's name: ERIN M. CHATARD  
 Preparer's signature: [Signature]  
 Date: 2/10/12  
 Check ☐ if self-employed PTIN: N/A  
 Firm's name: BLOCK AND CHATARD, LLC  
 Firm's address: 1201 SW 12TH AVE STE 222  
 PORTLAND, OR 97205-2035  
 Firm's EIN: N/A  
 Phone no: (503) 808-9252

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

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Form 990 (2010)

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**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☒ **X****1** 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 priorForm 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 \$ 410,451. including grants of \$ 209,272.) (Revenue \$           )BUS FEDERATION CIVIC FUND. A PROGRAM THAT SUPPORTS A NATIONAL MOVEMENT FOR STATE-BASED, YOUTH CIVIC ENGAGEMENT BY PROVIDING SERVICES AND CAPACITY BUILDING THROUGH THE BUS FEDERATION CIVIC FUND, INCLUDING LOCAL GET OUT THE VOTE EFFORTS IN 90 CITIES ACROSS THE COUNTRY.**4b** (Code:           ) (Expenses \$ 162,411. including grants of \$           ) (Revenue \$           )NON-PARTISAN VOTER ENGAGEMENT. A PROGRAM TO REGISTER VOTERS AND CONDUCT INNOVATIVE GET-OUT-THE-VOTE CAMPAIGNS IN OREGON WITH YOUTH-FOCUSED VOTER REGISTRATION AND MOBILIZATION. THE PROGRAMS ENCOURAGE VOLUNTEER ENERGY, TRAIN YOUNG COMMUNITY ORGANIZERS, AND CREATE A SPIRIT OF POSITIVE CIVIC ENGAGEMENT IN THE COMMUNITY.**4c** (Code:           ) (Expenses \$ 144,312. including grants of \$           ) (Revenue \$           )CIVIC EDUCATION & LEADERSHIP DEVELOPMENT. A CIVIC LEADERSHIP TRAINING PROGRAM THAT DEVELOPS YOUNG LEADERS AND TEACHES THEM SKILLS TO ADVANCE PUBLIC-INTEREST PROBLEM SOLVING WITH FORMAL AND INFORMAL TRAINING IN WORKSHOPS, INTERNSHIPS AND FELLOWSHIPS.**4d** Other program services. (Describe in Schedule O.)SEE SCHEDULE O(Expenses \$ 34,777. including grants of \$           ) (Revenue \$           )**4e** Total program service expenses 751,951.

**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, and 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	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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 A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b	b 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	c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) 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)?		X
	a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36	<b>Section 501(c)(3) organizations.</b> 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? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

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Form 990 (2010)

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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.Check if Schedule O contains a response to any question in this Part VI. ☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year. . . . . <b>1a</b> 9		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent. . . . . <b>1b</b> 9		
<b>2</b> 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? . . . . . <b>SEE SCHEDULE O</b>	X	
<b>3</b> 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
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>SEE SCH. O</b>	X	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b> Does the organization have members or stockholders? . . . . . <b>SEE SCHEDULE O</b>	X	
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b> Is there any officer, director or 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
<b>10a</b> Does the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</b> 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? . . . . .		
<b>11a</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .	X	
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. <b>SEE SCHEDULE O</b>		
<b>12a</b> Does the organization have a written conflict of interest policy? If 'No,' go to line 13. . . . .	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done. . . . .		X
<b>13</b> Does the organization have a written whistleblower policy? . . . . .	X	
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . .	X	
<b>15</b> 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?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .		X
<b>b</b> Other officers of key employees of the organization . . . . .		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16a</b> 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
<b>b</b> 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. **SEE SCHEDULE O**

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization:

► CAITLIN BAGGOTT 333 SE 2ND AVE PORTLAND OR 97214 503-233-3018

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL RADWAY DIRECTOR	2	X		X				0.	0.	0.
(2) JEFFERSON SMITH DIRECTOR	1	X						0.	0.	0.
(3) BRENDAN BARNICLE DIRECTOR	1	X						0.	0.	0.
(4) TARA SULZEN DIRECTOR	1	X		X				0.	0.	0.
(5) SUSAN ALLEN DIRECTOR	1	X						0.	0.	0.
(6) HELENA HUANG DIRECTOR	1	X						0.	0.	0.
(7) NOLAN LEINHART DIRECTOR	1	X						0.	0.	0.
(8) SARA RYAN DIRECTOR	1	X		X				0.	0.	0.
(9) IAN GREENFIELD DIRECTOR	1	X						0.	0.	0.
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										
(15) _____										
(16) _____										
(17) _____										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)**

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
(26) -----										
(27) -----										
(28) -----										
(29) -----										
<b>1 b Sub-total</b> .....								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b> .....								0.	0.	0.

**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
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual</i> .....	3	X
<b>4</b> 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> .....	4	X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person</i> .....	5	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.

(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
<b>CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 6,050.				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 637,705.				
	<b>g</b> Noncash contributions included in lns 1a-1f: \$					
	<b>h Total.</b> Add lines 1a-1f . . . . .		643,755.			
<b>PROGRAM SERVICE REVENUE</b>	<b>Business Code</b>					
	<b>2a</b> _____					
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue . . . . .					
	<b>g Total.</b> Add lines 2a-2f . . . . .					
<b>OTHER REVENUE</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		801.			801.
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross Rents . . . . .	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses . . . . .					
	<b>c</b> Rental income or (loss) . . . . .					
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses . . . . .					
	<b>c</b> Gain or (loss) . . . . .					
	<b>d</b> Net gain or (loss) . . . . .					
	<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>				
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events . . . . .					
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>				
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
	<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>				
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11a MISCELLANEOUS INCOME</b>	900099	5,295.	5,295.			
<b>b</b> _____						
<b>c</b> _____						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .		5,295.				
<b>12 Total revenue.</b> See instructions . . . . .		649,851.	5,295.	0.	801.	



**Part X 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.	209,272.	209,272.		
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.	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
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.	47,001.	44,051.	2,950.	
b Legal.	327.	327.		
c Accounting.	13,111.	12,193.	656.	262.
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other.	77,819.	72,372.	3,891.	1,556.
12 Advertising and promotion.	14,548.	13,934.	29.	585.
13 Office expenses.	18,503.	14,811.	2,103.	1,589.
14 Information technology.	6,136.	4,773.	735.	628.
15 Royalties.				
16 Occupancy.	15,989.	11,875.	2,438.	1,676.
17 Travel.	31,949.	30,389.	461.	1,099.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	692.	554.	71.	67.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a <u>CONTRACT SERVICES</u>	365,895.	267,712.	52,580.	45,603.
b <u>PRINTING AND PUBLICATIONS</u>	30,161.	27,635.	306.	2,220.
c <u>EVENTS AND CATERING</u>	16,150.	15,092.	1,058.	
d <u>POSTAGE AND SHIPPING</u>	13,504.	12,743.	77.	684.
e <u>INTERNET AND TELEPHONE</u>	7,265.	5,440.	1,021.	804.
f All other expenses.	10,970.	8,778.	2,037.	155.
25 Total functional expenses. Add lines 1 through 24f.	879,292.	751,951.	70,413.	56,928.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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
<b>ASSETS</b>	1 Cash — non-interest-bearing.....	318,403.	1	119,712.
	2 Savings and temporary cash investments.....		2	
	3 Pledges and grants receivable, net. ....		3	
	4 Accounts receivable, net.....		4	2,000.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a		
	b Less: accumulated depreciation.....	10b	10c	
	11 Investments — publicly traded securities.....		11	
	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.....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34).....	318,403.	16	121,712.	
<b>LIABILITIES</b>	17 Accounts payable and accrued expenses.....		17	59,508.
	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 <b>Total liabilities.</b> Add lines 17 through 25.....	0.	26	59,508.
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29 and lines 33 and 34.</b>			
	27 Unrestricted net assets.....	146,730.	27	24,350.
	28 Temporarily restricted net assets.....	171,673.	28	37,854.
	29 Permanently restricted net assets.....		29	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	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 <b>Total net assets or fund balances.</b> .....	318,403.	33	62,204.
	34 <b>Total liabilities and net assets/fund balances.</b> .....	318,403.	34	121,712.

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Form 990 (2010)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	649,851.
2	Total expenses (must equal Part IX, column (A), line 25)	2	879,292.
3	Revenue less expenses. Subtract line 2 from line 1.	3	-229,441.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	318,403.
5	Other changes in net assets or fund balances (explain in Schedule O). SEE SCHEDULE O.	5	-26,758.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	62,204.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b Were the organization's financial statements audited by an independent accountant?	X	
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.	X	
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 separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		X
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.		

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Form 990 (2010)

**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

**2010**

Open to Public  
Inspection

Name of the organization **OREGON PROGRESS FORUM**  
**DBA BUS PROJECT FOUNDATION**

Employer identification number  
**93-1314754**

**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 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 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? . . . . .

	Yes	No
<b>11 g (i)</b>		
<b>11 g (ii)</b>		
<b>11 g (iii)</b>		

h Provide the following information about the supported organization(s).

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

**Schedule A (Form 990 or 990-EZ) 2010**

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include 'unusual grants'.)	134,959.	390,764.	1,033,473.	593,175.	643,755.	2,796,126.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						0.
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>4 Total.</b> Add lines 1 through 3	134,959.	390,764.	1,033,473.	593,175.	643,755.	2,796,126.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						928,758.
<b>6 Public support.</b> Subtract line 5 from line 4						1,867,368.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>7</b> Amounts from line 4	134,959.	390,764.	1,033,473.	593,175.	643,755.	2,796,126.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			3,364.	2,230.	801.	6,395.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) SEE PART IV.					5,295.	5,295.
<b>11 Total support.</b> Add lines 7 through 10						2,807,816.
<b>12</b> Gross receipts from related activities, etc (see instructions)					12	0.

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	66.5 %
<b>15</b> Public support percentage from 2009 Schedule A, Part II, line 14	<b>15</b>	64.3 %

**16a 33-1/3% support test – 2010.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒**b 33-1/3% support test – 2009.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐**17a 10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ ☐**b 10%-facts-and-circumstances test – 2009.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ ☐**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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Schedule A (Form 990 or 990-EZ) 2010

**Part II Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						
<b>6 Total.</b> Add lines 1 through 5.						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6.						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lns 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15.	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	%
<b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17.	<b>18</b>	%

**19a 33-1/3% support tests – 2010.** 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 – 2009.** 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 ☐

**Part V** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

[illegible]

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

► **Complete if the organization is described below.**

► **Attach to Form 990 or Form 990-EZ. ► See separate instructions.**

OMB No. 1545-0047

**2010**

Open to Public  
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**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>OREGON PROGRESS FORUM</b>	Employer identification number <b>93-1314754</b>
--	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ..... ► \$
- 3 Volunteer hours.....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. .... ► \$ 0.
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ► \$ 0.
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
- 4a Was a correction made?..... ☐ Yes ☐ No
- b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. .... ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ► \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ► \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				



**Part I** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group.
- B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply.

**Limits on Lobbying Expenditures**  
 (The term 'expenditures' means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals
----------------------------------	-----------------------------

<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .		
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	9,160.	
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .	9,160.	0.
<b>d</b> Other exempt purpose expenditures . . . . .	870,132.	
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .	879,292.	0.

**f** Lobbying nontaxable amount. Enter the amount from the following table in both columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

156,894.

<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .	39,224.	0.
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .	0.	0.
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .	0.	0.

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . . ☐ Yes ☐ No

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying non-taxable amount . . . . .				156,894.	156,894.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)) . . . . .					235,341.
<b>c</b> Total lobbying expenditures . . . . .				9,160.	9,160.
<b>d</b> Grassroots nontaxable amount . . . . .				39,224.	39,224.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) . . . . .					58,836.
<b>f</b> Grassroots lobbying expenditures . . . . .					0.

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Schedule C (Form 990 or 990-EZ) 2010

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities? If 'Yes,' describe in Part IV			
<b>j</b> Total. Add lines 1c through 1i.			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If 'Yes,' enter the amount of any tax incurred under section 4912			
<b>c</b> If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered 'No' OR if Part III-A, line 3 is answered 'Yes.'

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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**Part IV** Supplemental Information (continued)

Area with horizontal dashed lines for supplemental information.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

OREGON PROGRESS FORUM  
DBA BUS PROJECT FOUNDATION

**Supplemental Financial Statements**

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

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

93-1314754

**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? ..... ☐ Yes ☐ 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? ..... ☐ Yes ☐ 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 education)	<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, and not on a historic structure listed in the National Register. ....	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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  
**b** ☐ Scholarly research  
**c** ☐ Preservation for future generations

- d** ☐ Loan or exchange programs  
**e** ☐ Other \_\_\_\_\_

**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
<b>c</b> Beginning balance	<b>1c</b>
<b>d</b> Additions during the year	<b>1d</b>
<b>e</b> Distributions during the year	<b>1e</b>
<b>f</b> Ending balance	<b>1f</b>

**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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

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

- a** Board designated or quasi-endowment  %  
**b** Permanent endowment  %  
**c** Term endowment  %

**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
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**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 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
<b>1a</b> Land				
<b>b</b> Buildings				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment				
<b>e</b> Other				

**Total.** Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)  0.

BAA

Schedule D (Form 990) 2010

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

**Part VIII Investments—Program Related.** (See Form 990, Part X, line 13) N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

**Part IX Other Assets.** (See Form 990, Part X, line 15) N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15)	

**Part X Other Liabilities.** (See Form 990, Part X, line 25)

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25)	

**2. FIN 48 (ASC 740) Footnote.** In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

**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) .....	649,851.
2	Total expenses (Form 990, Part IX, column (A), line 25) .....	879,292.
3	Excess or (deficit) for the year. Subtract line 2 from line 1. ....	-229,441.
4	Net unrealized gains (losses) on investments .....	
5	Donated services and use of facilities .....	
6	Investment expenses. ....	
7	Prior period adjustments .....	
8	Other (Describe in Part XIV) .....	
9	Total adjustments (net). Add lines 4 through 8. ....	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 .....	-229,441.

**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	649,851.
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	649,851.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investments 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	649,851.

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

1	Total expenses and losses per audited financial statements .....	1	879,292.
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	879,292.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investments 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	879,292.

**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.

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**Part XIV** Supplemental Information (continued)[illegible]



**SCHEDULE I**  
(Form 990)

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

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.  
▶ Attach to Form 990.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**OREGON PROGRESS FORUM**

**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? ☒ Yes ☐ No

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

**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. ☐

Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) BOLD NEBRASKA 1141 H STREET LINCOLN, NE 68508			6,000.	0.			SEE DESCRIPTION IN PART IV.
(2) FORWARD MONTANA FOUNDAT 500 N. HIGGINS, STE. 10 MISSOULA, MT 59802	26-2075145		59,698.	0.			SEE DESCRIPTION IN PART IV.
(3) IDAHO RISING 2129 N POLK EXT. MOSCOW, ID 83843			25,174.	0.			SEE DESCRIPTION IN PART IV.
(4) NEW ERA COLORADO FND 2025 16TH STREET BOULDER, CO 80302	26-1389272		11,250.	0.			SEE DESCRIPTION IN PART IV.
(5) WASHINGTON BUS EDUCATIO PO BOX 20188 SEATTLE, WA 98102	26-1453582		11,250.	0.			SEE DESCRIPTION IN PART IV.
(6) YOUTH ENGAGEMENT FUND PO BOX 29903 SAN FRANCISCO, CA 94129			91,444.	0.			SEE DESCRIPTIONS IN PART IV.
(7) -----							
(8) -----							

2 Enter total number of section 501 (c)(3) and government organizations. **3**

3 Enter total number of other organizations. **3**

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

TEEA3901L 10/29/10

Schedule I (Form 990) 2010

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

ORGANIZATIONS THAT RECEIVE GRANTS ARE REQUIRED TO SIGN A SPECIFIC GRANT AGREEMENT

DETAILING EXPECTATIONS, REQUIREMENTS, AND REPORTING FRAMEWORKS. THEY ARE ALSO

REQUIRED TO SUBMIT PROGRESS REPORTS.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

PURPOSE OF GRANTS: GRANTS WERE MADE TO MULTIPLE STATE ORGANIZATIONS TO STRENGTHEN

DEMOCRACY THROUGH YOUTH FUNDS AND VOTER REGISTRATION PROGRAMS.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization **OREGON PROGRESS FORUM**  
**DBA BUS PROJECT FOUNDATION**

Employer identification number  
**93-1314754**

**FORM 990, PART III, LINE 1 - ORGANIZATION MISSION**

TO PROMOTE BASIC OREGON AND AMERICAN VALUES, INCLUDING EDUCATION EXCELLENCE, A  
THRIVING AND RESPONSIBLE ECONOMY, ENVIRONMENTAL PROTECTION, EQUAL RIGHTS FOR ALL  
CITIZENS, BETTER HEALTH FOR ALL, EQUAL ACCESS TO THE ELECTORAL SYSTEM, AND COMMUNITY  
LIVABILITY. TO SUPPORT THE BELIEFS THAT GOVERNMENT CAN AND SHOULD PLAY A  
CONSTRUCTIVE ROLE IN CITIZEN'S LIVES, AND THAT CITIZENS CAN MAKE A POSITIVE IMPACT ON  
DEMOCRACY. TO SEEK SOLUTIONS FOR SIGNIFICANT PROBLEMS FACING OUR STATE AND TO CREATE  
A POSITIVE, SHARED VISION FOR OREGON'S AND OUR NATION'S FUTURE THROUGH EDUCATION OF  
THE PUBLIC ON THESE MATTERS, AND TO BE AN INNOVATIVE VEHICLE FOR HANDS-ON DEMOCRACY.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

NON-PARTISAN ISSUE EDUCATION & ADVOCACY. A NON-PARTISAN ISSUES PROGRAM THAT OFFERS  
MANY INNOVATIVE WAYS FOR YOUNG OREGONIANS TO LEARN ABOUT, DEBATE AND EDUCATE THEIR  
NEIGHBORS ABOUT CURRENT EVENTS AND ISSUES OF PUBLIC CONCERN.

**FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.**

CAITLIN BAGGOTT, EXECUTIVE DIRECTOR, AND HELENA HUAG HAVE A BUSINESS RELATIONSHIP.

**FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS**

THE ORGANIZATION'S BYLAWS WERE SIGNIFICANTLY REVISED AND EXPANDED DURING JUNE OF  
2010. CHANGES WERE MADE TO EVERY ARTICLE OF THE BYLAWS TO EXPAND AND CLARIFY THE  
TYPES OF MEMBERS, DIRECTORS, COMMITTEES, MEETINGS, DEFINITIONS AND HOW THE BYLAWS  
CAN BE AMENDED IN THE FUTURE.

**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

MEMBERS ARE THOSE WHO PAY A MEMBERSHIP FEE AND/OR VOLUNTEER OR PARTICIPATE IN  
PROJECTS AND SERVICES UNDERTAKEN BY THE FOUNDATION AS DETERMINED BY THE BOARD, AND  
WHO PROVIDE THE FOUNDATION VALID CONTACT INFORMATION. MEMBERS HAVE NO VOTING  
RIGHTS.

Name of the organization OREGON PROGRESS FORUM  
DBA BUS PROJECT FOUNDATION

Employer identification number  
93-1314754

**FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS**

THE FINANCE COMMITTEE REVIEWS THE FORM 990 IN DETAIL AND MAKES A RECOMMENDATION TO  
THE BOARD (WHO ALSO REVIEWS THE FORM 990) TO APPROVE THE FORM 990 FOR FILING.

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE**

THE ORGANIZATION'S GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STATEMENTS ARE  
AVAILABLE TO THE PUBLIC UPON REQUEST.

2010

## SCHEDULE A, PART IV - SUPPLEMENTAL INFORMATION PAGE 5

OREGON PROGRESS FORUM  
DBA BUS PROJECT FOUNDATION

93-1314754

## PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2010	2009	2008	2007	2006
OTHER REVENUE	5,295.				
TOTAL	\$ 5,295.	\$ 0.	\$ 0.	\$ 0.	\$ 0.

2010

**SCHEDULE O - SUPPLEMENTAL INFORMATION**

**PAGE 1**

**OREGON PROGRESS FORUM  
DBA BUS PROJECT FOUNDATION**

**93-1314754**

**FORM 990, PART XI, LINE 5  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

481 (A) ADJUSTMENT - SEE FORM 3115... ..	\$	-26,758.
TOTAL	\$	<u>-26,758.</u>

# Application for Change in Accounting Method

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) <b>93-1314754</b>	
OREGON PROGRESS FORUM		Principal business activity code number (see instructions) <b>813000</b>	
Number, street, and room or suite no. If a P.O. box, see the instructions. <b>P O BOX 15132</b>		Tax year of change begins (MM/DD/YYYY) <b>4/01/2010</b>	
City or town, state, and ZIP Code <b>PORTLAND, OR 97293</b>		Tax year of change ends (MM/DD/YYYY) <b>3/31/2011</b>	
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)		Name of contact person (see instructions) <b>CAITLIN BAGGOTT</b>	
		Contact person's telephone number <b>503-233-3018</b>	

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

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box ☐

**Check the box to indicate the applicant.**

- |   |   |
|---|---|
| <input type="checkbox"/> Individual   | <input type="checkbox"/> Cooperative (Section 1381)         |
| <input type="checkbox"/> Corporation  | <input type="checkbox"/> Partnership                        |
| <input type="checkbox"/> Controlled foreign corporation (Section 957)               | <input type="checkbox"/> S corporation                      |
| <input type="checkbox"/> 10/50 corporation (Section 904(d)(2)(E))                   | <input type="checkbox"/> Insurance company (Section 816(a)) |
| <input type="checkbox"/> Qualified personal service corporation (Section 448(d)(2)) | <input type="checkbox"/> Insurance company (Section 831)    |
|   | <input type="checkbox"/> Other (specify) <b>_____</b>       |

☒ Exempt organization. Enter Code section **501 (C) 3**

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

- |   |
|---|
| <input type="checkbox"/> Depreciation or Amortization   |
| <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions |
| <input checked="" type="checkbox"/> Other (specify) <b>CASH METHOD OF ACCOUNTING TO ACCRUAL</b>   |

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

Part I Information For Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check 'Other,' and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <b>122</b> (b) Other <input type="checkbox"/> Description ▶ <b>_____</b>		
2 Do any of the scope limitations described in section 4.02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If 'Yes,' attach an explanation <b>_____</b>		X

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

Part II Information for All Requests	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? <b>_____</b> If 'Yes,' the applicant is not eligible to make the change under automatic change request procedures.		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? <b>_____</b> If 'No,' go to line 5.		X
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? <b>_____</b>		

**Signature (see instructions)**

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

Filer

Preparer (other than filer/applicant)

Signature and date <b>CAITLIN BAGGOTT, EXECUTIVE DIRECTOR</b> Name and title (print or type)	Signature of individual preparing the application and date <b>BLOCK AND CHATARD, LLC</b> 1201 SW 12TH AVE STE 222 PORTLAND, OR 97205-2035 Name of firm preparing the application
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**Part III Information For All Requests** (continued)

Yes No

**4c** Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?

**d** Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?

If 'Yes,' attach the consent statement from the director.

**e** Is the request to change the method of accounting being filed under the 90-day or 120-day window period?

If 'Yes,' check the box for the applicable window period and attach the required statement (see instructions).

☐ 90 day ☐ 120 day: Date examination ended ▶

**f** If you answered 'Yes' to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination.

Name ▶ Telephone number ▶ Tax year(s) ▶

**g** Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?

**5a** Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?

If 'Yes,' enter the name of the (check the box) ☐ Appeals officer and/or ☐ counsel for the government, and the tax year(s) before Appeals and/or a Federal court.

Name ▶ Telephone number ▶ Tax year(s) ▶

**b** Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?

**c** Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?

If 'Yes,' attach an explanation.

**6** If the applicant answered 'Yes' to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.

**7** If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?

If 'Yes,' the applicant is **not** eligible to make the change.

**8a** Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?

**b** If 'Yes,' attach an explanation.

**9a** Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?

**b** If 'Yes,' for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.

**c** If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was sent to the taxpayer but was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation.

**10a** Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?

**b** If 'Yes,' for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).

**11** Is the applicant requesting to change its **overall** method of accounting?

If 'Yes,' check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.

**Present method:** ☒ Cash ☐ Accrual ☐ Hybrid (attach description)

**Proposed method:** ☐ Cash ☒ Accrual ☐ Hybrid (attach description)



**Part II Information For All Requests** (continued)

- 12** If the applicant is either (i) **not** changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following:
- a** The item(s) being changed.
  - b** The applicant's present method for the item(s) being changed.
  - c** The applicant's proposed method for the item(s) being changed.
  - d** The applicant's present overall method of accounting (cash, accrual, or hybrid).
- 13** Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. **SEE ATTACHMENT 1**
- 14** Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. **X**
- If 'No,' attach an explanation.
- 15a** Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? **X**
- b** If 'Yes,' for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application. **X**
- 16** Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? **X**
- 17** If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.

1st preceding year ended: mo 03 yr 2010	2nd preceding year ended: mo 03 yr 2009	3rd preceding year ended: mo 03 yr 2008
\$ 595,405.	\$ 936,277.	\$ 100,865.

**Part III Information For Advance Consent Request**

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

**Part IV Section 481(a) Adjustment**

- 24** Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? **X**
- If 'Yes,' do not complete lines 25, 26, and 27 below.
- 25** Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income **▶ \$** -26,758. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. **SEE ATTACHMENT 2**

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**Part IV Section 481(a) Adjustment**

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

- 26 If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? .....
- 27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? .....
- If 'Yes', attach an explanation.

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

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

SEE ATTACHMENT 3

	Amount
a Income accrued but not received.....	\$ 75,000.
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.....	NONE
c Expenses accrued but not paid (such as accounts payable).....	-101,758.
d Prepaid expenses previously deducted.....	NONE
e Supplies on hand previously deducted and/or not previously reported.....	NONE
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.....	NONE
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ▶.....	NONE
h Net section 481(a) adjustment (Combine lines 1a – 1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.....	\$ -26,758.

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

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

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

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

**Schedule B – Change in Reporting Advance Payments** (see instructions)

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev Proc 2004-34, 2004-1 CB 991, attach the following information:
- a A statement explaining how the advance payments meet the definition in section 2.01 of Rev Proc 2004-34.
- b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8.02(3)(a)-(c) of Rev Proc 2004-34.
- c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8.03(2)(a)-(f) of Rev Proc 2004-34.
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
- a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
- b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
- c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
- d A statement explaining whether the inventorable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C – Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

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

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

**Part II Change in Pooling Inventories**

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

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

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

- 1** To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
- 2a** Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? ☐ Yes ☐ No
- b** If 'Yes,' do all the contracts qualify for the exception under section 460(e) (see instructions)? ☐ Yes ☐ No
- If line 2b is 'No,' attach an explanation.
- c** If line 2b is 'Yes,' is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? ☐ Yes ☐ No
- d** If line 2c is 'No,' is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? ☐ Yes ☐ No
- If line 2d is 'Yes,' attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor.
- If line 2d is 'No,' attach an explanation of what method the applicant is using and the authority for its use.
- 3a** Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? ☐ Yes ☐ No
- b** If 'Yes,' attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
- c** Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
- 4** To determine a contract's completion factor using the percentage-of-completion method:
- a** Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? ☐ Yes ☐ No
- b** If line 4a is 'No,' is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? ☐ Yes ☐ No
- 5** Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

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

- 1 Attach a description of the inventory goods being changed.
- 2 Attach a description of the inventory goods (if any) NOT being changed.
- 3a Is the applicant subject to section 263A? If 'No,' go to line 4a. ☐ Yes ☐ No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions):  
If 'No,' attach a detailed explanation. ☐ Yes ☐ No

**4a** Check the appropriate boxes below.

**Identification methods:**

**Specific identification.**

**FIFO.**

**LIFO**

Other (attach explanation)

**Valuation methods:**

**Cost.**

**Cost or market, whichever is lower**

Retail cost.

Retail, lower of cost or market

Other (attach explanation)

[illegible]

- b** Enter the value at the end of the tax year preceding the year of change .....
- 5** If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information. (see instructions).
- a** Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b Only for applicants requesting advance consent.** A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change.** The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor).

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

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

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

**Section B – Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark 'N/A' in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

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

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**Part III Method of Cost Allocation** (see instructions) (continued)**Section C – Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

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

**Schedule E – Change in Depreciation or Amortization** (see instructions)

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

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

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?..... ☐ Yes ☐ No  
If 'Yes,' the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)?.... ☐ Yes ☐ No  
If 'Yes,' enter the applicable section. ▶ \_\_\_\_\_
- 3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under section 168(f)(1), 179, or 179C)?..... ☐ Yes ☐ No  
If 'Yes,' state the election made ▶ \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it?..... ☐ Yes ☐ No
- c Is the property public utility property?..... ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b The applicable asset class from Rev Proc 87-56, 1987-2 CB 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev Proc 83-35, 1983-1 CB 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**ATTACHMENT 1**  
**FORM 3115, PART II, LINE 13**  
**DESCRIPTION OF TRADE OR BUSINESS**

NON-PROFIT ORGANIZATION ENGAGING YOUTH IN CIVIC ACTION AND PROVIDING NON-PARTISAN VOTER REGISTRATION.

**ATTACHMENT 2**  
**FORM 3115, PART IV, LINE 25**  
**METHODOLOGY USED TO DETERMINE THE SECTION 481(A) ADJUSTMENT**

ADJUSTMENT WAS CALCULATED AS THE DIFFERENCE BETWEEN NET FUND BALANCES ON AN ACCRUAL BASIS AND A CASH BASIS AT 3/31/2010.

**ATTACHMENT 3**  
**FORM 3115, SCHEDULE A, PART I**  
**BREAKDOWN OF LINES 1A - 1G**

<u>LINE 1A</u>	
UNCONDITIONAL PROMISES TO GIVE.....	\$ 75,000.
TOTAL	<u>\$ 75,000.</u>

<u>LINE 1C</u>	
ACCOUNTS PAYABLE.....	\$ -101,758.
TOTAL	<u>\$ -101,758.</u>