

Return of Organization Exempt From Income Tax

2005

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

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 2005 calendar year, or tax year beginning, 2005, and ending

B Check if applicable

- Address change
Name change
Initial return
Final return
Amended return
Application pending

Please use IRS label or print or type. See specific instructions.

JAPANESE GARDEN SOCIETY OF OREGON
P.O. BOX 3847
PORTLAND, OR 97208-3847

D Employer Identification Number

93-0511171

E Telephone number

(503) 223-1321

F Accounting method:

Cash X Accrual

Other (specify)

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

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? Yes No X

H (b) If 'Yes,' enter number of affiliates

H (c) Are all affiliates included? Yes No

(If 'No,' attach a list. See instructions.)

H (d) Is this a separate return filed by an organization covered by a group ruling? Yes No X

I Group Exemption Number

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

G Web site: WWW.JAPANESEGARDEN.COM

J Organization type (check only one)

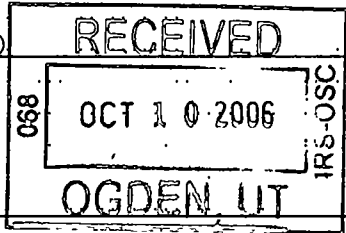
X 501(c) 3 (insert no) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 1,695,087.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with columns for line number, description, and amount. Includes rows for contributions, program revenue, membership dues, interest, dividends, gross rents, investment income, sales of assets, special events, gross sales of inventory, other revenue, and total revenue/expenses.



SCANNED OCT 19 2006

EXPENSES

ASSETS

Handwritten mark

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	107,117.	42,847.	10,712.	53,558.
26 Other salaries and wages	26	670,202.	569,338.	98,597.	2,267.
27 Pension plan contributions	27	21,061.	16,582.	2,965.	1,514.
28 Other employee benefits	28	81,888.	64,470.	11,530.	5,888.
29 Payroll taxes	29	82,836.	65,217.	11,663.	5,956.
30 Professional fundraising fees.	30				
31 Accounting fees	31	8,715.		8,715.	
32 Legal fees	32				
33 Supplies	33	32,359.	26,679.	3,787.	1,893.
34 Telephone	34	8,474.	6,694.	1,186.	594.
35 Postage and shipping	35	2,482.	1,961.	347.	174.
36 Occupancy	36	12,700.	11,412.	859.	429.
37 Equipment rental and maintenance	37	27,447.	26,750.	416.	281.
38 Printing and publications	38				
39 Travel	39	4,063.	4,063.		
40 Conferences, conventions, and meetings	40				
41 Interest	41	1,256.	1,256.		
42 Depreciation, depletion, etc (attach schedule)	42	96,466.	89,389.	4,047.	3,030.
43 Other expenses not covered above (itemize):					
a SEE STATEMENT 5	43a	268,934.	207,514.	57,329.	4,091.
b _____	43b				
c _____	43c				
d _____	43d				
e _____	43e				
f _____	43f				
g _____	43g				
44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).	44	1,426,000.	1,134,172.	212,153.	79,675.

Joint Costs. Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

BAA

**Part III Statement of Program Service Accomplishments**

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>SEE STATEMENT 6</u> All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others.)
a <u>MAINTENANCE AND IMPROVEMENT OF FORMAL GARDENS DESIGNED TO EDUCATE AND HELP DEVELOP CULTURAL AWARENESS AND SENSITIVITY AND FURTHER CARRY OUT THE ORGANIZATIONS CHARITABLE PURPOSES.</u> ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	1,134,172.
b ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
c ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
d ----- ----- ----- (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
e Other program services (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	
<b>f Total of Program Service Expenses (should equal line 44, column (B), Program services)</b> ▶	<b>1,134,172.</b>

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**Part IV Balance Sheets** (See Instructions)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	2,229.	45	1,850.
	46 Savings and temporary cash investments	169,109.	46	216,915.
	47a Accounts receivable	9,121.		
	b Less allowance for doubtful accounts		47c	9,121.
	48a Pledges receivable	14,235.		
	b Less allowance for doubtful accounts		48c	14,235.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use	151,457.	52	175,683.
	53 Prepaid expenses and deferred charges	26,249.	53	30,546.
	54 Investments – securities (attach schedule)	36,147.	54	
	55a Investments – land, buildings, & equipment: basis			
b Less accumulated depreciation (attach schedule)		55c		
56 Investments – other (attach schedule)		56		
57a Land, buildings, and equipment basis	2,755,107.			
b Less: accumulated depreciation (attach schedule)	939,391.	57c	1,815,716.	
58 Other assets (describe ► SEE STATEMENT 8 )	1,715,162.	58	1,705,871.	
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58	4,004,581.	59	3,969,937.	
LIABILITIES	60 Accounts payable and accrued expenses	46,761.	60	41,959.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► SEE STATEMENT 9 )	12,022.	65	8,133.
66 <b>Total liabilities.</b> Add lines 60 through 65	58,783.	66	50,092.	
NET ASSETS OR FUND BALANCES	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	3,070,867.	67	3,010,376.
	68 Temporarily restricted	187,696.	68	45,504.
	69 Permanently restricted	687,235.	69	863,965.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	3,945,798.	73	3,919,845.
	74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	4,004,581.	74	3,969,937.

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Form 990 (2005)

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	1,423,579.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12			
	1 Net unrealized gains on investments	<b>b1</b>		3,095.
	2 Donated services and use of facilities	<b>b2</b>		169.
	3 Recoveries of prior year grants	<b>b3</b>		
	4 Other (specify) _____			
	SEE STM 10	<b>b4</b>		-4,549.
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	-1,285.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	1,424,864.
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify) _____			
	_____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>		<b>e</b>	1,424,864.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	1,449,532.
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:			
	1 Donated services and use of facilities	<b>b1</b>		169.
	2 Prior year adjustments reported on Part I, line 20	<b>b2</b>		
	3 Losses reported on Part I, line 20	<b>b3</b>		
	4 Other (specify): _____			
	SEE STMT 11	<b>b4</b>		23,363.
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	23,532.
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	1,426,000.
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :			
	1 Investment expenses not included on Part I, line 6b	<b>d1</b>		
	2 Other (specify) _____			
	_____	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>	1,426,000.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 12		107,117.	8,503.	0.
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Part VI Other Information (continued)	Yes	No
<b>82 a</b> Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
<b>b</b> If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	169.
<b>83 a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
<b>84 a</b> Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>b</b> If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
<b>85 501(c)(4), (5), or (6) organizations a</b> Were substantially all dues nondeductible by members?	N/A	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
<b>c</b> Dues, assessments, and similar amounts from members	85c	N/A
<b>d</b> Section 162(e) lobbying and political expenditures	85d	N/A
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
<b>h</b> If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
<b>86 501(c)(7) organizations</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12	86a	N/A
<b>b</b> Gross receipts, included on line 12, for public use of club facilities	86b	N/A
<b>87 501(c)(12) organizations</b> Enter <b>a</b> Gross income from members or shareholders	87a	N/A
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
<b>88</b> At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
<b>89 a 501(c)(3) organizations</b> Enter: Amount of tax imposed on the organization during the year under section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.		
<b>b 501(c)(3) and 501(c)(4) organizations</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	X
<b>c</b> Enter. Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
<b>d</b> Enter. Amount of tax on line 89c, above, reimbursed by the organization		0.
<b>90 a</b> List the states with which a copy of this return is filed ▶ OR		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2005 (See instructions )	90b	21
<b>91 a</b> The books are in care of ▶ DIANE BRAUER Telephone number ▶ 503-796-3695		
Located at ▶ P.O. BOX 3847, PORTLAND, OREGON, ZIP + 4 ▶ 97208		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶	91b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country ▶	91c	X
<b>92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041</b> - Check here	N/A	☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		N/A

**Part VII Analysis of Income-Producing Activities** (See the instructions)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note:</b> Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a GATE RECEIPTS					793,747.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					203,572.
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	2,315.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	1,625.	
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			1	-2,413.	
101 Net income or (loss) from special events			1	22,001.	
102 Gross profit or (loss) from sales of inventory					189,667.
103 Other revenue: a					
b MISCELLANEOUS			1	2,116.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				25,644.	1,186,986.
105 Total (add line 104, columns (B), (D), and (E))					1,212,630.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
1	SEE STATEMENT 13

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No

b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

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.

Please Sign Here:   
 Signature of officer: Stephen D. Bloom Date: 9-12-06  
 Type or print name and title: Stephen D. Bloom, Executive Director

Paid Preparer's Use Only:   
 Preparer's signature: [Signature] Date: 9/11/06 Check if self-employed:  Preparer's SSN or PTIN (See General Instruction W): N/A  
 Firm's name (or yours if self-employed), address, and ZIP + 4: GARY MCGEE & CO. 522 S.W. FIFTH AVENUE, ST 1300 PORTLAND, OR 97204-2130 EIN: N/A Phone no: (503) 222-2515

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

**Organization Exempt Under  
Section 501(c)(3)**

OMB No 1545 0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or 4947(a)(1) Nonexempt Charitable Trust

**2005**

Supplementary Information — (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

JAPANESE GARDEN SOCIETY OF OREGON

Employer identification number

93-0511171

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
CHERYL CHING PORTLAND, OR	DIRECTOR OF OP. 40	62,241.	6,500.	0.
DIANE BRAUER LAKE OSWEGO, OR	ACCOUNTANT 40	57,421.	5,881.	0.
MICHEL KONDO BEAVERTON, OR	GARDEN DIRECTOR 40	52,008.	6,126.	0.
Total number of other employees paid over \$50,000 ▶	0			

**Part II – A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions List each one (whether individuals or firms). If there are none, enter 'None'.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II – B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter 'None' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶	0	

**Part III Statements About Activities** (See instructions)

	Yes	No
<p>1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.</p>		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments)		X
b Do you have a section 403(b) annuity plan for your employees?		X
c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

**Part IV Reason for Non-Private Foundation Status** (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5  A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6  A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7  A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8  A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9  A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b  A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12  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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization ▶  Type 1  Type 2  Type 3

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	115,165.	117,723.	70,935.	95,854.	399,677.
<b>16</b> Membership fees received	216,324.	201,878.	204,556.	194,771.	817,529.
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	1,258,161.	1,188,708.	1,211,053.	1,064,140.	4,722,062.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,114.	1,205.	5,483.	68,182.	79,984.
<b>19</b> Net income from unrelated business activities not included in line 18					0.
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0.
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. SEE STMT 14	857.	23.	163.	15,553.	16,596.
<b>23</b> Total of lines 15 through 22	1,595,621.	1,509,537.	1,492,190.	1,438,500.	6,035,848.
<b>24</b> Line 23 minus line 17	337,460.	320,829.	281,137.	374,360.	1,313,786.
<b>25</b> Enter 1% of line 23	15,956.	15,095.	14,922.	14,385.	
<b>26 Organizations described on lines 10 or 11:</b>	<p><b>a</b> Enter 2% of amount in column (e), line 24</p> <p><b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.</p> <p><b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e).</p> <p><b>d</b> Add: Amounts from column (e) for lines: 18 <u>79,984.</u> 19 <u>          </u> 22 <u>16,596.</u> 26b <u>162,474.</u></p> <p><b>e</b> Public support (line 26c minus line 26d total)</p> <p><b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p><b>26a</b> 26,276.</p> <p><b>26b</b> 162,474.</p> <p><b>26c</b> 1,313,786.</p> <p><b>26d</b> 259,054.</p> <p><b>26e</b> 1,054,732.</p> <p><b>26f</b> 80.28 %</p>
<b>27 Organizations described on line 12:</b> N/A	<p><b>a</b> For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2004) _____ (2003) _____ (2002) _____ (2001) _____</p> <p><b>b</b> For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. (2004) _____ (2003) _____ (2002) _____ (2001) _____</p> <p><b>c</b> Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____</p> <p><b>d</b> Add: Line 27a total _____ and line 27b total _____</p> <p><b>e</b> Public support (line 27c total minus line 27d total)</p> <p><b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e) <b>27f</b> _____</p> <p><b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p><b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				<p><b>27c</b> _____</p> <p><b>27d</b> _____</p> <p><b>27e</b> _____</p> <p><b>27g</b> _____ %</p> <p><b>27h</b> _____ %</p>
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V** Private School Questionnaire (See instructions)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement ) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?  If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions )  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a**  if the organization belongs to an affiliated group. Check **b**  if you checked 'a' and 'limited control' provisions apply.

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table –		
<b>If the amount on line 40 is –</b>		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
<b>The lobbying nontaxable amount is –</b>		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000	<b>41</b>	
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b>	
<b>Caution:</b> If there is an amount on either line 43 or line 44, you must file Form 4720.		

**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 45 through 50)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non-taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h.)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities



JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

**STATEMENT 1  
FORM 990, PART I, LINE 8  
NET GAIN (LOSS) FROM NONINVENTORY SALES**

OTHER ASSETS

DESCRIPTION:	EQUIPMENT		
DATE ACQUIRED:	VARIOUS		
HOW ACQUIRED:	PURCHASE		
DATE SOLD:	VARIOUS		
TO WHOM SOLD:			
GROSS SALES PRICE:		0.	
COST OR OTHER BASIS:		2,413.	
			GAIN (LOSS) -2,413.
			TOTAL GAIN (LOSS) OTHER ASSETS \$ -2,413.
			TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ -2,413.

**STATEMENT 2  
FORM 990, PART I, LINE 9  
NET INCOME (LOSS) FROM SPECIAL EVENTS**

<u>SPECIAL EVENTS</u>	<u>GROSS RECEIPTS</u>	<u>LESS CONTRI- BUTIONS</u>	<u>GROSS REVENUE</u>	<u>LESS DIRECT EXPENSES</u>	<u>NET INCOME (LOSS)</u>
FIBER ARTS	22,386.	0.	22,386.	13,807.	8,579.
VARIOUS EVENTS	21,107.	0.	21,107.	16,248.	4,859.
NW ARTISTS ALLIANCE	15,246.	0.	15,246.	9,365.	5,881.
MOONVIEWING	10,945.	6,018.	4,927.	2,245.	2,682.
TOTAL	\$ 69,684.	\$ 6,018.	\$ 63,666.	\$ 41,665.	\$ 22,001.

**STATEMENT 3  
FORM 990, PART I, LINE 10  
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY**

GIFTS AND SOUVENIRS	\$ 415,812.
GROSS SALES	\$ 415,812.
LESS RETURNS & ALLOWANCES	0.
NET SALES	\$ 415,812.
LESS COST OF GOODS SOLD	226,145.
GROSS PROFIT FROM SALES OF INVENTORY	\$ 189,667.

**STATEMENT 4  
FORM 990, PART I, LINE 20  
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

CHG IN BENEFICIAL INTEREST IN AFFILIATE	\$ -27,912.
NET APPRECIATION IN FMV OF INVESTMENTS	3,095.
TOTAL	\$ -24,817.

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

**STATEMENT 5  
FORM 990, PART II, LINE 43  
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CONTRACT LABOR	40,046.	38,386.	1,107.	553.
FEES & LICENSES	7,689.	6,074.	1,077.	538.
INSURANCE	42,861.	33,860.	6,001.	3,000.
MEMBERSHIP	35,367.	35,367.		
MISCELLANEOUS	30,634.	11,686.	18,948.	
PAVILION AND GARDEN MAINT.	2,178.	2,178.		
PROFESSIONAL SERVICE	30,196.		30,196.	
PROMOTION AND ADVERTISING	79,117.	79,117.		
SECURITY	846.	846.		
<b>TOTAL</b>	<b>\$ 268,934.</b>	<b>\$ 207,514.</b>	<b>\$ 57,329.</b>	<b>\$ 4,091.</b>

**STATEMENT 6  
FORM 990, PART III  
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

TO MAINTAIN, IMPROVE, OPERATE AND ADMINISTER A JAPANESE GARDEN FOR EDUCATIONAL, SCIENTIFIC, CULTURAL, AND LITERARY PURPOSES.

**STATEMENT 7  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 138,023.	\$ 40,168.	\$ 97,855.
FURNITURE AND FIXTURES	37,403.	22,718.	14,685.
MACHINERY AND EQUIPMENT	273,879.	144,191.	129,688.
BUILDINGS	1,629,094.	729,654.	899,440.
LAND	658,232.		658,232.
MISCELLANEOUS	18,476.	2,660.	15,816.
<b>TOTAL</b>	<b>\$ 2,755,107.</b>	<b>\$ 939,391.</b>	<b>\$ 1,815,716.</b>

**STATEMENT 8  
FORM 990, PART IV, LINE 58  
OTHER ASSETS**

INTEREST IN JAPANESE GARDEN FDN	\$ 1,676,967.
RECEIVABLE FROM AFFILIATE	28,904.
<b>TOTAL</b>	<b>\$ 1,705,871.</b>

## JAPANESE GARDEN SOCIETY OF OREGON

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STATEMENT 9  
FORM 990, PART IV, LINE 65  
OTHER LIABILITIES

OBLIGATIONS UNDER CAPITAL LEASE

TOTAL \$ 8,133.  
\$ 8,133.

STATEMENT 10  
FORM 990, PART IV-A, LINE B(4)  
OTHER AMOUNTS

ACTIVITIES OF AFFILIATED ORGANIZATION

TOTAL \$ -4,549.  
\$ -4,549.

STATEMENT 11  
FORM 990, PART IV-B, LINE B(4)  
OTHER AMOUNTS

ACTIVITIES OF AFFILIATED ORGANIZATION

TOTAL \$ 23,363.  
\$ 23,363.

STATEMENT 12  
FORM 990, PART V-A  
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DEAN ALTERMAN PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
FRANK PIACENTINI PO BOX 3847 PORTLAND, OR 97208	PAST PRESIDENT 3	0.	0.	0.
DEE ROSS PO BOX 3847 PORTLAND, OR 97208	PRESIDENT 3	0.	0.	0.
JILL KIRK PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 2	0.	0.	0.
JIM LARPENTEUR PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 12 (CONTINUED)  
 FORM 990, PART V-A  
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

<u>NAME AND ADDRESS</u>	<u>TITLE AND AVERAGE HOURS PER WEEK DEVOTED</u>	<u>COMPEN- SATION</u>	<u>CONTRI- BUTION TO EBP &amp; DC</u>	<u>EXPENSE ACCOUNT/ OTHER</u>
LINDA FROMM PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
WORTH CALDWELL PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
WAYNE QUIMBY PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
SANDRA CATLETT PO BOX 3847 PORTLAND, OR 97208	SECRETARY 1	0.	0.	0.
ANDREW HARUYAMA PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
MAGGIE DRAKE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
SADAFUMI UCHIYAMA PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 1	0.	0.	0.
JOHN HALL PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 3	0.	0.	0.
JEFF JOHNSON PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
GARY WHITE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2	0.	0.	0.
YOSHIO KUROSAKI PO BOX 3847 PORTLAND, OR 97208	TREASURER 2	0.	0.	0.
JOHN HISOTOMI PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

**STATEMENT 12 (CONTINUED)**  
**FORM 990, PART V-A**  
**LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
TED SEICKMAN PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 2	\$ 0.	\$ 0.	\$ 0.
MAUREEN YANDLE PO BOX 3847 PORTLAND, OR 97208	FORMER EXEC DIR 40	79,483.	7,156.	0.
BOB WISE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
BILL HUGHES PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2	0.	0.	0.
ED MCVICKER PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
DAVID QUIVEY PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
SUWAKO WATANABE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1	0.	0.	0.
STEPHEN BLOOM PO BOX 3847 PORTLAND, OR 97208	EXEC. DIRECTOR 40	27,634.	1,347.	0.
TOTAL		\$ 107,117.	\$ 8,503.	\$ 0.

**STATEMENT 13**  
**FORM 990, PART VIII**  
**RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES**

LINE #	EXPLANATION OF ACTIVITIES
93A	THE SOCIETY COLLECTS A SMALL FEE FOR THE ADMISSION OF THE GENERAL PUBLIC TO THE GARDEN.
94	THE SOCIETY COLLECTS DUES FROM ITS MEMBERS TO SUPPORT ITS EXEMPT ACTIVITIES.
102	SALES OF GIFTS AND SOUVENIR ITEMS TO ENHANCE PUBLIC'S AWARENESS OF THE JAPANESE GARDEN AND CULTURE.

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 14  
SCHEDULE A, PART IV-A, LINE 22  
OTHER INCOME

<u>DESCRIPTION</u>	<u>(A) 2004</u>	<u>(B) 2003</u>	<u>(C) 2002</u>	<u>(D) 2001</u>	<u>(E) TOTAL</u>
FUND-RAISING EVENTS	\$ 0.	\$ 0.	\$ 0.	\$ 13,535.	\$ 13,535.
OTHER	857.	23.	163.	2,018.	3,061.
TOTAL	<u>\$ 857.</u>	<u>\$ 23.</u>	<u>\$ 163.</u>	<u>\$ 15,553.</u>	<u>\$ 16,596.</u>

**RENTAL INCOME WORKSHEET**

GROSS RENTAL INCOME	\$ 1,625.
EXPENSES	
TOTAL EXPENSES	<u>\$ 0.</u>
NET RENTAL INCOME OR LOSS	<u>\$ 1,625.</u>

**COMPUTATION OF COST OF GOODS SOLD (FORM 990)**

1. INVENTORY AT START OF YEAR	151,457.
2. PURCHASES	250,371.
3. COST OF LABOR	0.
4. ADDITIONAL 263A COSTS	0.
5. OTHER COSTS	<u>0.</u>
6. TOTAL (ADD LINES 1 THROUGH 5)	401,828.
7. INVENTORY AT END OF YEAR	<u>175,683.</u>
8. COST OF GOODS SOLD (SUBTRACT LINE 7 FROM LINE 6)	<u><u>226,145.</u></u>

**EXCESS CONTRIBUTORS  
SCHEDULE A, PART IV-A, LINE 26B**

CONTRIBUTOR	2004	2003	2002	2001	TOTAL
JAPANESE GARDEN FDN	\$ 74,250.	\$ 80,500.	\$ 34,000.	\$ 0.	\$ 188,750.
				TOTAL	<u>\$ 188,750.</u>
				LINE 26A X 1 (# OF CONTRIBUTORS)	<u>-26,276.</u>
				EXCESS CONTRIBUTIONS	<u><u>\$ 162,474.</u></u>

## **RESTATED BYLAWS OF THE JAPANESE GARDEN SOCIETY OF OREGON**

THESE RESTATED BYLAWS OF THE JAPANESE GARDEN SOCIETY OF OREGON, AN OREGON NON-PROFIT CORPORATION ("THE SOCIETY"), SUPERSEDE THE ORIGINAL BYLAWS, TOGETHER WITH ANY AMENDMENTS THERETO, WHICH ARE HEREBY RESCINDED AND REVOKED EFFECTIVE THIS 1ST DAY OF MAY 2005.

### **ARTICLE I: Purpose**

The purpose of this Society is to maintain, enhance, nurture, and administer an authentic, world-class Japanese Garden in the city of Portland, Oregon, U.S.A.; and to offer compatible, educational, cultural, artistic, horticultural and charitable programs that are not prohibited by law or by its Articles of Incorporation.

### **ARTICLE II: Membership**

#### **1. Eligibility**

All persons and business entities, including but not limited to corporations and general partnerships, without discrimination for any reason, shall be eligible for membership in the various classifications of membership of this Society.

#### **2. Classes of Membership**

There shall be such classes of membership paying dues at times and in amounts as the Board of Directors may from time-to-time determine. The Board of Directors may, however, designate a one-time payment for life members.

#### **3. Voting Rights**

Each member shall have one vote on matters properly coming before any meeting of the membership. In the case of family memberships, each adult member of the family shall be entitled to one vote.

#### **4. Limitation on Transfer**

No membership certificate of the Society or any type or classification may be transferred at any time, either voluntarily or involuntarily, by any member.

#### **5. Prohibition of Assessment**

No member of this Society shall, at any time, be assessed any amount of money for any purpose whatsoever.

#### **6. Notices to Members**

Unless specifically set forth in these Bylaws, any notice required to be given to the membership under these Bylaws shall be sufficiently given if made in the Society's newsletter, displayed in a prominent location and identified as a notice to the membership; provided that in the case of notice of a special meeting of members, such notice shall appear in an issue of the newsletter published and mailed no later than

twenty-five (25) days preceding the date of such meetings. The newsletter mailing list shall reflect the most recent addresses of all Society members appearing in the Society records ten (10) days before any such notice is published ("Date of Record"). It is the sole responsibility of any member entitled to vote on matters coming before the membership to notify the Society office in writing of any change in mailing address within thirty (30) days of such change.

### **ARTICLE III: Meetings of Members**

#### **1. Annual Meetings**

The Annual Meeting of the members of the Society shall be held on the fourth Monday of April (or as close thereto as reasonably feasible) of each year at such time and place in the city of Portland, Oregon, as the Board of Directors shall determine. Written notice of the time and place of the Annual Meeting of the members of the Society shall be published in the Society's newsletter for the month immediately preceding the month the Annual Meeting is held and shall be identified as the "NOTICE OF ANNUAL MEETING OF THE MEMBERSHIP."

#### **2. Special Meetings**

Special meetings of the members of the Society may be held at some suitable place within the city of Portland, Oregon, as may be designated by the Board of Directors of the Society. Such meeting may be called by: (i) the President of the Board of Directors, (ii) a majority of the Board of Directors, or (iii) any fifty (50) members of the Society. Written notice of the time and place of such meeting shall be in the manner prescribed in Section 1 of this Article.

#### **3. Quorum**

A quorum for the transaction of any business coming before any meeting of the members of the Society shall be at least seventy-five (75) members in person and by proxy.

#### **4. Voting**

All matters that come before any meeting of the members of the Society shall be decided by the vote of a majority of the members in person and by proxy. Whether a quorum is present shall be established at the commencement of every meeting.

#### **5. Order of Business**

At all meetings of the Society the following order of business shall be followed so far as may be consistent with the purposes of such meeting:

- a. Establishment of the presence of a quorum
- b. Reading of the minutes of preceding meeting
- c. Report of the Secretary
- d. Report of the Treasurer and Auditor
- e. Report of Committees
- f. Unfinished business
- g. New business
- h. Adjournment

## **ARTICLE IV: Board of Directors**

### **1. Classes of Board Members**

The Board of Directors shall consist of three classes of members: (i) Active, (ii) Honorary, and (iii) Emeritus. Directors of any class, except individuals who are Honorary Directors, must be members of the Society. Any member of the Board of Directors may, at his or her own discretion and at any time, resign their position as a Director by written notice to the President.

### **2. Active Board Members**

The number of Active Directors of the Society shall consist of not less than twelve (12) nor more than twenty-five (25) members of the Society as established from time-to-time by resolution of the Board of Directors. Active Directors shall consist of the officers and Board members whose terms have not expired. Each Active Director shall be entitled to one vote on matters brought before any Board of Directors meeting. No other class of Director will have any voting rights with respect to any matters brought before the Board of Directors of the Society, nor will they be counted toward the quorum.

#### **a. Term**

Active Directors shall be elected by the membership at the Society's Annual Meeting. They shall hold the position until the third Annual Meeting following their election or until their successors have been duly elected and qualified. An incumbent Active Director is eligible for reelection to the same position for a second, three-year term. If an Active Director is elected an officer of the Board for two or more years, the three-year Active Director's term will automatically be extended during his or her term in office; however, in no case shall the total length of time as a Director and officer be longer than ten (10) continuous years. (The only exception to the ten continuous year rule applies to the Immediate Past President [see Article IV, Section 3]). Thereafter, an interval of at least one year is required before that individual is eligible for nomination for the position of Active Director.

#### **b. Sabbaticals**

From time-to-time, an Active Director may request a sabbatical. The Director shall specify the length of his or her sabbatical when making the request. Once approved by the President and announced to the Board of Directors, the sabbatical time will commence as scheduled; however, the end date of the Active Director's three-year term will remain the same. During his or her sabbatical, a Director will not vote on any issue before the Board, nor will he or she count toward a quorum at any meeting of the Board of Directors.

#### **c. Vacancies**

Any vacancy occurring, including a vacancy resulting from an increase in the number of directors, may be filled by affirmative vote of the majority of the remaining directors, though not less than a quorum. A person elected to fill a vacancy caused by death, resignation or removal of an Active Director shall be elected for the unexpired term of the Director's predecessor in office.

d. Removal for Cause

Any director shall be suspended or removed with cause, should the Board member, in the opinion of the majority of the other Board members, act in a manner detrimental to the Society or its reputation.

e. Duties

All Active Directors of the Board shall have fiduciary responsibility with respect to the assets of the Japanese Garden Society. Each Active Director shall attend meetings of committees to which that Active Director is Chair or has been assigned by the President.

3. Immediate Past President

a. The outgoing President, upon election of the successor to the office of President, will automatically hold the position of Immediate Past President for one year. The Immediate Past President will be an Active Director even if it is her or his eleventh (11th) year of continuous service. The Immediate Past President shall be entitled to vote and shall count for purposes of constituting a quorum, but will not be an officer of the Board of Directors.

b. Upon death, resignation or removal, the Immediate Past President shall not be replaced.

c. The Immediate Past President will perform such duties and serve in such capacities as are designated by the President and confirmed by the Board of Directors.

4. Honorary Directors

The number of Honorary Directors shall be no more than fifteen (15). Five of the Honorary Directors may be those persons holding the following offices from time-to-time, to wit:

- i. Mayor of Portland, Oregon
- ii. Director of Portland Parks or his/her designee
- iii. President of the Japan America Society of Oregon
- iv. President of the Japanese Ancestral Society
- v. A representative of the Consulate General of Japan in Portland, Oregon

The aforesaid persons shall be notified of their appointment as an Honorary Director of the Society upon assuming such office and shall serve as an Honorary Director so long as such person holds such office. Remaining Honorary Directors may be selected by the Board of Directors and may include but not be limited to interested Past Presidents.

a. Term.

The term of office for each remaining Honorary Director shall be a three-year period or such other period as fixed from time-to-time by the Board of Directors.

b. Vacancies.

Any vacancy created in the five specifically identified Honorary Director positions shall be immediately filled by that individual's successor in office. A vacancy in any other Honorary Director position may be filled by appointment by the Board of Directors, such person to hold such office for the remainder of the vacating individual's term.

c. Duties.

Honorary Directors may attend Board meetings but shall have no duties or responsibilities with respect to the Society.

5. Emeritus Directors

The number of Emeritus Directors shall not be more than fifteen (15). The number of Emeritus Directors shall be established within this range from time-to-time by resolution of the Board of Directors. The Board of Directors may select members of the Society who have demonstrated exceptionally long and dedicated service to the Society to be presented to the membership at the Annual Meeting of the Society for confirmation.

a. Term.

The term of office for each Emeritus Director shall be for life.

b. Eligibility.

An individual appointed and confirmed as an Emeritus Director may not be an Active Member of the Board of Directors.

6. Executive Committee

The President, President-elect, the Vice Presidents, Treasurer and Secretary shall constitute the Executive Committee. The Executive Committee shall have such powers as are specifically delegated to it by the Board of Directors.

7. Other Committees

The Board of Directors or President may from time-to-time establish other committees which may include Directors and members. The President shall appoint the committee chairpersons from the Board. They shall serve at the pleasure of the President. However, the Garden Resource Committee will automatically be chaired by the President-elect. The Chairs of each committee will select the members of the committee.

8. Quorum of Directors

Fifty percent (50%) of Active Directors not on sabbatical shall constitute a quorum for the transaction of business.

9. Manner of Electing

The election of Directors to replace those Directors whose terms are expiring or to fill vacancies shall be held at the Annual Meeting of the members of the Society. At least ninety (90) days prior to the Society's Annual Meeting, the President shall appoint a Nominating Committee, subject to the approval of the Board of Directors, consisting of not less than five (5) members of the Society. A majority of the Nominating Committee shall be members of the Board of Directors. The Nominating Committee

shall select from the membership one candidate for each directorship to be elected at the Society's Annual Meeting. The Nominating Committee shall solicit the Board for names of potential candidates for election to the Board.

In addition, a minimum of twenty-five (25) members of the Society may submit one candidate by signature petition to the Nominating Committee for consideration as a Director. Such nominations must be submitted to the Nominating Committee sixty (60) days prior to the Annual Meeting of the membership. If more than three (3) names are submitted by the membership, then the three candidates with the most signatures will be considered by the Nominating Committee. At least one candidate submitted by the membership shall be placed on the list of nominees so long as that candidate agrees to fulfill the duties and obligations of a Director of the Society.

The nominees for directorship shall be in agreement with the Mission Statement of the Japanese Garden Society of Oregon.

The Nominating Committee shall report the list of nominees to the Board of Director's Secretary at least forty-five (45) days prior to the Society's Annual Meeting. All nominees shall be approved by the Board of Directors. The slate of nominees will be posted in an edition of Society's newsletter published twenty (20) days or more prior to the Annual Meeting of the membership.

Directors shall be elected by show of hands by the membership present in person and members present by proxy at the Society's Annual Meeting.

The Nominating Committee shall solicit proxies to be voted on all matters at the Annual Meeting of members, including adjournments or continuations thereof.

## **ARTICLE V: Meetings of the Board of Directors**

### **1. Annual Meeting**

The Annual Meeting of the Board of Directors shall be held immediately following the adjournment of the regular March Board meeting. In the event that the March meeting is not held, the Annual Meeting of the Board of Directors shall be held at the earliest time a quorum of Directors can be convened and prior to the Annual Meeting of the Membership.

### **2. Board of Directors Meetings**

The Board of Directors shall hold monthly meetings at the direction of the President at a date, time and place selected by the President, except in such cases as the President determines a Board meeting is not necessary or when a quorum cannot be constituted.

### **3. Special Meetings**

The President, or any five Directors of the Society, may call a special meeting of the Board of Directors by signed, written notice stating time, place and purpose of the meeting and mailed at least ten (10) days before the time of said meeting to the last known address of the directors by the Secretary. Any action of the directors taken at

any special meeting, provided a quorum is present, shall be valid and effective in all respects as if passed by the Board of Directors at a regular meeting.

4. Meetings

All meetings shall be conducted under the latest version of Robert's Rules of Order.

**ARTICLE VI: Officers**

1. Designation

The officers of this Corporation shall consist of a President, a President-elect, up to three Vice Presidents, a Treasurer and a Secretary.

2. Term

Each officer shall hold office and be elected for a term of two years which shall commence at the Annual Meeting of the Board of Directors and shall continue in office until his or her successor has been elected or appointed as the case may be and has accepted the office. An individual shall be eligible for reelection to the office currently held for a second, two-year term, except the offices of the President and President-elect, which shall be limited to a single, two-year term. Thereafter, an interval of at least one year is required before that individual's name can be placed in nomination to that same position.

3. Election

Officers of the Society shall be elected by the Board of Directors at the Annual Meeting of the Board of Directors. The following positions shall be filled: President-elect, up to three Vice Presidents, a Treasurer and Secretary. The position of President will automatically be filled by the current President-elect.

The Nominating Committee shall propose one candidate for each position and shall present the list of candidates to each director by letter to be mailed no later than twenty-one (21) days prior to the Annual Meeting of the Board of Directors. At the Annual Meeting, any director may propose an additional candidate for any position.

Each position shall be voted upon separately, by written ballot, in the order: President-elect, Vice Presidents, Treasurer and Secretary. The Vice Presidents shall be considered in alphabetical order of the proposed candidates. Candidates for the office(s) of Vice President will be listed alphabetically; those with the highest vote totals will fill the number of vacancies determined by the board.

4. Duties of Officers

a. President.

The President shall preside at all meetings of the Society and all meetings of the Board of Directors. The President shall have the power to call special meetings of members, to call special meetings of the Board of Directors, to call committee meetings, and such other powers granted by the Bylaws or by the Board of Directors. The President shall sign documents and instruments pertaining to the business of the Society to which the signature of the President may be necessary or desirable.

b. President-elect.

The President-elect shall assist the President in all matters concerning the Society and shall fill the office of President at the time the incumbent President retires, is absent, is incapacitated or is unable to carry out his or her duties, or is removed from office. The President-elect shall serve as Chair of the Garden Resource Committee.

c. Vice President(s).

Vice President(s) shall perform such duties as from time-to-time may be assigned by the Board of Directors or President. At the request of the President or President-elect, a Vice President shall assume and discharge all of the duties and obligations of the President.

d. Treasurer.

The Treasurer shall have knowledge in a timely manner of all expenditures and financial transactions involving or concerning the Society. The Treasurer shall report the financial condition of the Society to the Board at the monthly Board meetings and to the members at the Annual Meeting of the membership.

e. Secretary.

The Secretary shall be the custodian of the records and seal of the Society; keep accurate records of the proceedings of all meetings of the members and of the Board of Directors; sign or countersign with the President all appropriate documents; and perform and do such other duties as may be required by the Board of Directors from time-to-time and by these Bylaws.

5. Vacancies

Any vacancy in any office of the Society, with the sole exception of the office of President, occurring by death, resignation or removal may be filled by the Board of Directors by the affirmative vote of a majority of the Board of Directors. A person elected to fill a vacancy caused by the death, resignation or removal of an officer shall be elected for the unexpired term of the officer's predecessor in office. If the office of President becomes vacant, the President-elect shall automatically assume said office. He or she shall complete the unexpired term of his or her predecessor and then serve the elected two-year term.

**ARTICLE VII: Dissolution**

At no time and in no manner shall any of the assets of the Society, whether in the nature of real or personal property, or any other thing of value, inure to or for the benefit of any member of the Society. If at any time the Society ceases to operate or function or becomes dissolved or discontinues operations, whether voluntarily or involuntarily, all of the assets of the Society shall immediately be transferred and delivered by proper instruments of transfer or conveyance to the Japanese Garden Foundation, and shall become the exclusive property of said Foundation for such purpose or purposes as said Foundation through its duly authorized officers may from time-to-time determine.

**ARTICLE VIII: Corporate Seal**

The seal of the Japanese Garden Society of Oregon shall be a seal which shall contain the words "Japanese Garden Society of Oregon" in a circle around the words "Corporate Seal", the true impression of said seal is affixed at the left hereof:

**ARTICLE IX: Amendment**

These Bylaws may be amended, repealed or restated, either in whole or in part, by the Board of Directors. Such alterations may be made at any meeting of the Board of Directors. Notice shall be given to the Directors in advance of the meeting that changes will be considered.

ADOPTED THIS 1ST DAY OF MAY, 2005.



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Secretary

• If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only Part II and check this box

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

**Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.**

Type or print  File by the extended due date for filing the return See instructions	Name of Exempt Organization <b>JAPANESE GARDEN SOCIETY OF OREGON</b>	Employer identification number <b>93-0511171</b>
	Number, street, and room or suite number If a P O box, see instructions <b>P.O. BOX 3847</b>	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>PORTLAND, OR 97208-3847</b>	

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

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

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

• The books are in care of. ▶ **DIANE BRAUER**

Telephone No. ▶ **503-796-3695** FAX No. ▶ **(503) 223-8303**

• If the organization does **not** have an office or place of business in the United States, check this box

• If this is for a **Group Return**, enter the organizations four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the **whole** group, check this box  If it is **part** of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until 11/15, 2006.

5 For calendar year 2005, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

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

7 State in detail why you need the extension. THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE TAX RETURN IS NOT YET AVAILABLE.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ \_\_\_\_\_

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. \$ \_\_\_\_\_

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions. \$ \_\_\_\_\_

**Signature and Verification**

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

Signature ▶  Title ▶ **CPA** Date ▶ **8/10/06**

**Notice to Applicant – To be Completed by the IRS**

- We **have** approved this application. Please attach this form to the organization's return.
- We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return Please attach this form to the organization's return
- We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested. Other: \_\_\_\_\_

Director \_\_\_\_\_ By. \_\_\_\_\_ Date \_\_\_\_\_

**Alternate Mailing Address** – Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name <b>GARY MCGEE &amp; CO.</b>
	Number and street (include suite, room, or apartment number) or a P.O. box number <b>522 S.W. FIFTH AVENUE, ST 1300</b>
	City or town, province or state, and country (including postal or ZIP code) <b>PORTLAND, OR 97204-2130</b>

# Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return

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

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

## Part I Automatic 3-Month Extension of Time – Only submit original (no copies needed)

**Form 990-T corporations** requesting an automatic 6-month extension – check this box and complete Part I only

*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.*

**Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile).

<b>Type or print</b> File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	JAPANESE GARDEN SOCIETY OF OREGON	93-0511171
	Number, street, and room or suite number. If a P.O. box, see instructions.	
	P.O. BOX 3847	
	City, town or post office. For a foreign address, see instructions.	state ZIP code
	PORTLAND, OR 97208-3847	

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

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

• The books are in the care of ▶ DIANE BRAUER

Telephone No. ▶ 503-796-3695 FAX No ▶ (503) 223-8303

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

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 8/15, 2006, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 2005 or
- ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ \_\_\_\_\_ 0.

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_ 0.

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ \_\_\_\_\_ 0.

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

**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**