

990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2007

Form 990 Department of the Treasury Internal Revenue Service

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

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

A For the 2007 calendar year, or tax year beginning and ending

B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending. C Name of organization: JAPANESE GARDEN SOCIETY OF OREGON. D Employer identification number: 93-0511171. E Telephone number: (503) 223-1321. F Accounting method: Cash, Accrual.

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.

G Website: WWW.JAPANESEGARDEN.COM. H(a) Is this a group return for affiliates? No. H(b) If "Yes," enter number of affiliates: N/A.

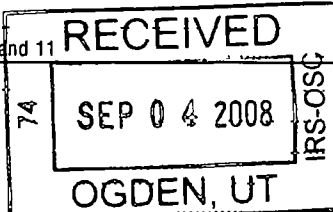
J Organization type (check only one): [X] 501(c)(3). H(c) Are all affiliates included? N/A. H(d) Is this a separate return filed by an organization covered by a group ruling? No.

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. I Group Exemption Number: N/A.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 2,556,210. M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sales of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory, less returns and allowances; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.



617 12

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.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> • noncash \$ <u>0</u> .) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)				
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	125,588.	71,585.	23,862.	30,141.
25b Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
25c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26 Salaries and wages of employees not included on lines 25a, b, and c	979,699.	779,854.	127,756.	72,089.
27 Pension plan contributions not included on lines 25a, b, and c	18,288.	14,490.	2,348.	1,450.
28 Employee benefits not included on lines 25a - 27	104,209.	82,565.	13,380.	8,264.
29 Payroll taxes	112,707.	89,298.	14,472.	8,937.
30 Professional fundraising fees				
31 Accounting fees	12,271.		12,271.	
32 Legal fees				
33 Supplies	78,548.	60,490.	10,784.	7,274.
34 Telephone	9,665.	7,443.	1,327.	895.
35 Postage and shipping	5,448.	4,195.	748.	505.
36 Occupancy	9,282.	7,148.	1,274.	860.
37 Equipment rental and maintenance	10,401.	8,010.	1,428.	963.
38 Printing and publications				
39 Travel	64,555.	53,493.	4,007.	7,055.
40 Conferences, conventions, and meetings				
41 Interest	202.	202.		
42 Depreciation, depletion, etc (attach schedule)	109,887.	101,265.	4,335.	4,287.
43 Other expenses not covered above (itemize)				
a _____				
b _____				
c _____				
d _____				
e _____				
f _____				
g SEE STATEMENT 5	470,782.	371,229.	47,495.	52,058.
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,111,532.	1,651,267.	265,487.	194,778.

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 \$ N/A ; (ii) the amount allocated to Program services \$ N/A ; (iii) the amount allocated to Management and general \$ N/A ; and (iv) the amount allocated to Fundraising \$ N/A

Part III Statement of Program Service Accomplishments (See the instructions.)

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? ► SEE STATEMENT 6	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
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.)	
a MAINTENANCE AND IMPROVEMENT OF FORMAL GARDENS DESIGNED TO EDUCATE AND HELP DEVELOP CULTURAL AWARENESS AND SENSITIVITY AND FURTHER CARRY OUT THE ORGANIZATION'S CHARITABLE PURPOSES.	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	1,651,267.
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 (attach schedule)	
(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►	1,651,267.

Part IV Balance Sheets (See the 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	2,100.	45	59,051.
	46 Savings and temporary cash investments	239,552.	46	236,918.
	47 a Accounts receivable	47a 6,513.		
	b Less: allowance for doubtful accounts	47b	47c	6,513.
	48 a Pledges receivable	48a 158,520.		
	b Less: allowance for doubtful accounts	48b	48c	158,520.
	49 Grants receivable		49	
	50 a Receivables from current and former officers, directors, trustees, and key employees		50a	
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)		50b	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	144,380.	52	101,039.
	53 Prepaid expenses and deferred charges	30,832.	53	34,931.
	54 a Investments - publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54a	
	b Investments - other securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54b	
55 a Investments - land, buildings, and equipment: basis	55a			
b Less: accumulated depreciation	55b	55c		
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a 3,005,972.			
b Less: accumulated depreciation STMT 7	57b 1,140,842.	57c	1,865,130.	
58 Other assets, including program-related investments (describe INTEREST IN JAPANESE GARDEN FDN)	1,813,021.	58	1,925,382.	
59 Total assets (must equal line 74). Add lines 45 through 58	4,140,393.	59	4,387,484.	
Liabilities	60 Accounts payable and accrued expenses	60,879.	60	87,778.
	61 Grants payable		61	
	62 Deferred revenue		62	4,265.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe DUE TO AFFILIATE)	3,868.	65	13,819.
66 Total liabilities. Add lines 60 through 65	64,747.	66	105,862.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	3,173,306.	67	3,189,208.
	68 Temporarily restricted	28,628.	68	208,613.
	69 Permanently restricted	873,712.	69	883,801.
	Organizations that do not follow SFAS 117, check here <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 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	4,075,646.	73	4,281,622.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	4,140,393.	74	4,387,484.	

Part VI Other Information (continued)		Yes	No
82 a	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?	82a	X
	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 48,165.		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
	b Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	85a	N/A
	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	85b	N/A
	c Dues, assessments, and similar amounts from members	85c	N/A
	d Section 162(e) lobbying and political expenditures	85d	N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
	h 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
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
	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
88 a	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	88a	X
	b At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
	b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	X
	f All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	X
	g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	X
90 a	List the states with which a copy of this return is filed <u>OR</u>		
	b Number of employees employed in the pay period that includes March 12, 2007	90b	28
91 a	The books are in care of <u>DIANE BRAUER</u> Telephone no. <u>503-796-3695</u>		
	Located at <u>P.O. BOX 3847, PORTLAND, OR</u> ZIP + 4 <u>97208</u>		
	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 <u>N/A</u>	91b	X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		

Part VI Other Information (continued) Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c
 If "Yes," enter the name of the foreign country ▶ N/A

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ▶
 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.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a GATE RECEIPTS					1,069,317.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					260,777.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	6,656.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	380.	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	-26,128.	
102 Gross profit or (loss) from sales of inventory					207,332.
103 Other revenue.					
a MISCELLANEOUS			01	12,971.	
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		-6,121.	1,537,426.
105 Total (add line 104, columns (B), (D), and (E))					1,531,305.

Note: Line 105 plus line 1e, 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).
▼	SEE STATEMENT 11

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)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13) **N/A**

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

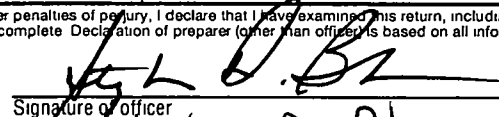
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				


107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

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:  Date: 8-27-08
 Signature of officer: Stephen D. Bloom, Executive Director
 Type or print name and title

Paid Preparer's Use Only: Preparer's signature:  Date: 8/11/08 Check if self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: GARY MCGEE & CO.
522 S.W. FIFTH AVENUE, SUITE 1300
PORTLAND, OREGON 97204-2130 EIN: _____
 Phone no.: (503) 222-2515

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

2007

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization JAPANESE GARDEN SOCIETY OF OREGON	Employer identification number 93 0511171
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the 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 & deferred compensation	(e) Expense account and other allowances
CHERYL CHING PO BOX 3847, PORTLAND, OR 97208	DIRECTOR OF OP. 40.00	70,888.	7,426.	
KERRY COBB PO BOX 3847, PORTLAND, OR 97208	MARKETING DIR. 40.00	70,888.	5,660.	
NICOLA SYSYN PO BOX 3847, PORTLAND, OR 97208	DEVELOPMENT DIR. 40.00	71,204.	3,581.	
DIANE BRAUER PO BOX 3847, PORTLAND, OR 97208	FINANCE DIRECTOR 40.00	66,060.	6,442.	
MICHEAL KONDO PO BOX 3847, PORTLAND, OR 97208	GARDEN MAINT. DIR. 40.00	62,542.	7,112.	
Total number of other employees paid over \$50,000 ▶	1			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the 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 page 2 of the 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 page 2 of the instructions.)

		Yes	No
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 ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) 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.		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)? SEE PART V-A, FORM 990	X	
e	Transfer of any part of its income or assets?		X
3 a	Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.)		X
b	Did the organization have a section 403(b) annuity plan for its employees?		X
c	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement		X
d	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		X
4 a	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g		X
b	Did the organization make any taxable distributions under section 4966?	N/A	
c	Did the organization make a distribution to a donor, donor advisor, or related person?	N/A	
d	Enter the total number of donor advised funds owned at the end of the tax year		N/A
e	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year		N/A
f	Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts		0.
g	Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year		0.

Part IV Reason for Non-Private Foundation Status (See pages 4 through 8 of the instructions.)

I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization:
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations. (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					▶

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 8 of the 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	279,724.	212,234.	115,165.	117,723.	724,846.
16 Membership fees received	239,837.	203,572.	216,324.	201,878.	861,611.
17 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	1,509,064.	1,268,301.	1,258,161.	1,188,708.	5,224,234.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	7,731.	3,940.	5,114.	1,205.	17,990.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 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					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	2,679.	2,116.	857.	23.	5,675.
23 Total of lines 15 through 22	2,039,035.	1,690,163.	1,595,621.	1,509,537.	6,834,356.
24 Line 23 minus line 17	529,971.	421,862.	337,460.	320,829.	1,610,122.
25 Enter 1% of line 23	20,390.	16,902.	15,956.	15,095.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 32,202.
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 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 333,644.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 1,610,122.
d Add: Amounts from column (e) for lines: 18 17,990. 19 5,675. 20 333,644.					26d 357,309.
e Public support (line 26c minus line 26d total)					26e 1,252,813.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 77.8086%
27 Organizations described on line 12: a 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: N/A					
(2006) (2005) (2004) (2003)					
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: N/A					
(2006) (2005) (2004) (2003)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)	27f N/A				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 page 9 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		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?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
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.) _____ _____	32d	
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) _____ _____ _____	33h	
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
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.	34b	
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	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 11 of the instructions.) **N/A**
 (To be completed ONLY by an eligible organization that filed Form 5768)

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

		(a) Affiliated group totals	(b) To be completed for all electing organizations
Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)			
	N/A		
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -	The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40		
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	41	
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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: 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 on page 13 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 14 of the 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:	Yes	No	Amount
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.)			0.

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

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
PAVILION RENTAL, JAPANESE GARDEN SITE	1	380.
TOTAL TO FORM 990, PART I, LINE 6A		380.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
MOONVIEWING	23,086.	14,718.	8,368.	8,973.	-605.
FIBER ARTS	10,997.	0.	10,997.	7,369.	3,628.
NW ARTISTS ALLIANCE	23,630.	0.	23,630.	15,192.	8,438.
PLANT SALE	28,841.	0.	28,841.	19,125.	9,716.
MISC. EDUCATIONAL EVENTS	7,326.	0.	7,326.	5,293.	2,033.
GARDEN PARADISE	10,809.	10,809.		13,567.	-13,567.
AUTUMN LEAVES	12,367.	3,580.	8,787.	44,558.	-35,771.
TO FM 990, PART I, LINE 9	117,056.	29,107.	87,949.	114077.	-26,128.

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	465,622	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		465,622
4. COST OF GOODS SOLD (LINE 13)	258,290	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		207,332

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	144,380	
7. MERCHANDISE PURCHASED	214,949	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		359,329
12. INVENTORY AT END OF YEAR	101,039	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		258,290

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 4

DESCRIPTION	AMOUNT
NET APPRECIATION IN FMV OF INVESTMENTS	1,842.
CHG IN BENEFICIAL INTEREST IN AFFILIATE	131,823.
TOTAL TO FORM 990, PART I, LINE 20	133,665.

FORM 990 OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
INSURANCE	23,606.	18,179.	3,241.	2,186.
MEMBERSHIP	46,467.	46,467.	0.	0.
MISCELLANEOUS	47,312.	11,003.	35,324.	985.
PROMOTION AND ADVERTISING	183,326.	183,326.	0.	0.
SECURITY	865.	865.	0.	0.
CONTRACT LABOR	48,909.	46,160.	1,642.	1,107.
PAVILION AND GARDEN MAINT.	24,348.	24,348.	0.	0.
PROFESSIONAL SERVICE	42,070.	32,398.	5,776.	3,896.
FEEES & LICENSES	11,015.	8,483.	1,512.	1,020.
DEVELOPMENT	42,864.			42,864.
TOTAL TO FM 990, LN 43	470,782.	371,229.	47,495.	52,058.

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

EXPLANATION

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

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
AUTOMOBILES	143,023.	58,521.	84,502.
FURNITURE AND FIXTURES	41,183.	26,712.	14,471.
MACHINERY AND EQUIPMENT	307,658.	182,338.	125,320.
BUILDINGS AND IMPROVEMENTS	1,835,146.	864,231.	970,915.
GARDEN AND ARTIFACTS	658,232.	0.	658,232.
SOFTWARE	20,730.	9,040.	11,690.
TOTAL TO FORM 990, PART IV, LN 57	3,005,972.	1,140,842.	1,865,130.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 8

DESCRIPTION	AMOUNT
ACTIVITIES OF AFFILIATED ORGANIZATION	163,071.
TOTAL TO FORM 990, PART IV-A	163,071.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 9

DESCRIPTION	AMOUNT
ACTIVITIES OF AFFILIATED ORGANIZATION	31,248.
TOTAL TO FORM 990, PART IV-B	31,248.

FORM 990 PART V-A - LIST OF CURRENT OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DEAN ALTERMAN PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 3.00	0.	0.	0.
DEE ROSS PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2.00	0.	0.	0.
KELLY SAITO PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 3.00	0.	0.	0.
WAYNE QUIMBY PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2.00	0.	0.	0.
SANDRA CATLETT PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.
ANDREW HARUYAMA PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 3.00	0.	0.	0.
JOHN HALL PO BOX 3847 PORTLAND, OR 97208	PRESIDENT 5.00	0.	0.	0.
JOHN PIHAS PO BOX 3847 PORTLAND, OR 97208	SECRETARY 1.00	0.	0.	0.
YOSHIO KUROSAKI PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT 0.50	0.	0.	0.
JOHN HISATOMI PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1.00	0.	0.	0.
TED SIECKMAN PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

VERNE NAITO PO BOX 3847 PORTLAND, OR 97208	TREASURER 1.00	0.	0.	0.
BILL HUGHES PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2.00	0.	0.	0.
ED MCVICKER PO BOX 3847 PORTLAND, OR 97208	PRESIDENT-ELECT 3.00	0.	0.	0.
SUWAKO WATANABE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.
DIXIE MCKEEL PO BOX 3847 PORTLAND, OR 97208	HONORARY MEMBER 0.00	0.	0.	0.
DAVID EVANS PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 3.00	0.	0.	0.
KRISTEN AZUMANO DOZONO PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 1.00	0.	0.	0.
GWYNETH GAMBLE BOOTH PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.
BRUCE BRENN PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.
LYNN CONNOR PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 3.00	0.	0.	0.
MARGARET HINSHAW PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2.00	0.	0.	0.
JERRY HUDSON PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 2.00	0.	0.	0.
MASARU OGURA PO BOX 3847 PORTLAND, OR 97208	DIRECTOR 0.50	0.	0.	0.

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

LINDA FROMM PO BOX 3847 PORTLAND, OR 97208	EMERITUS MEMBER 0.00	0.	0.	0.
AKIO EGAWA PO BOX 3847 PORTLAND, OR 97208	HONORARY MEMBER 0.00	0.	0.	0.
JUNKO OCHI PO BOX 3847 PORTLAND, OR 97208	HONORARY MEMBER 0.00	0.	0.	0.
STEPHEN BLOOM PO BOX 3847 PORTLAND, OR 97208	EXECUTIVE DIRECTOR 40.00	115,500.	10,088.	0.
TOTALS INCLUDED ON FORM 990, PART V-A		<u>115,500.</u>	<u>10,088.</u>	<u>0.</u>

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 11

LINE	EXPLANATION OF RELATIONSHIP 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

SCHEDULE A OTHER INCOME STATEMENT 12

DESCRIPTION	2006 AMOUNT	2005 AMOUNT	2004 AMOUNT	2003 AMOUNT
OTHER	2,679.	2,116.	857.	23.
TOTAL TO SCHEDULE A, LINE 22	<u>2,679.</u>	<u>2,116.</u>	<u>857.</u>	<u>23.</u>

Application for Extension of Time To File an Exempt Organization Return

▶ 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).

Section 501(c) corporations required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

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

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c) corporations required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization JAPANESE GARDEN SOCIETY OF OREGON	Employer identification number 93-0511171
	Number, street, and room or suite no. If a P O box, see instructions. P.O. BOX 3847	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. 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 (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ **DIANE BRAUER**
Telephone No ▶ **503-796-3695** FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a section 501(c) corporation required to file Form 990-T) extension of time until **AUGUST 15, 2008**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2007** or
▶ tax year beginning _____, and ending _____.

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

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

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

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

Part II Additional (not automatic) 3-Month Extension of Time. You 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 JAPANESE GARDEN SOCIETY OF OREGON	Employer identification number 93-0511171
	Number, street, and room or suite no. If a P.O. box, see instructions P.O. BOX 3847	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions PORTLAND, OR 97208-3847	

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

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

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

- The books are in the care of **DIANE BRAUER**
Telephone No. **503-796-3695** FAX No. _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2008**

5 For calendar year **2007**, or other tax year beginning _____, and ending _____

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

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

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

Signature and Verification

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

Signature  Title **CPA** Date **8/8/08**

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 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
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)