

Top Ten Most Asked Questions about Oregon Charitable Registration and CT-12 Forms

1. **What is the RF-C form and do I need to complete it?**

The RF-C is the “Registration for Corporation” and must be completed upon incorporation of your PTA. The form may be obtained at: <http://www.doj.state.or.us/ChariGroup/Howtoreg.htm>. (It is **strongly** advised that all PTAs incorporate.) If you do not file your RF-C immediately, the Department of Justice will send you a registration form within 18 months of your incorporation. Complete the form and mail it to:

**Charitable Activities Section, Oregon Dept. of Justice, 1515 SW Fifth Avenue, Suite 410
Portland, OR 97201-5451**

Note: The Charitable Activities Section is a very reasonable department and there is NO Penalty for the delayed registration, if you do not register immediately. However, once the Charitable Activities Section had sent the RF-C to you for completion, do not hesitate to complete and submit.

2. **What is the CT-12?**

The CT-12 is the annual report that all registered non-profit corporations must file. It is the equivalent of an Oregon State tax filing for a 501(c)3. However, the Charitable Activities Section will point out that it **is not** a tax filing. (It does not go to the Department of Revenue!)

3. **Do I have to file a CT-12?**

Yes, all incorporated PTAs, regardless of their gross receipts (income) amounts must file a CT-12.

4. **Line 5, asks “did the organization amend its articles of incorporation, bylaws, or trust documents,...If yes, attach a copy of the amended document or letter.” Do I have to attach a new copy of the bylaws?**

Since Oregon PTAs operate under “unified” bylaws, if there were bylaw changes made at the annual state convention, then, yes, you must complete blanks in the local unit section of the bylaws, sign and date a copy of the newest set of bylaws you receive in your annual officer’s manual and mail it with your CT-12.

5. **Line 9 asks for our Total Revenue. What exactly is “Total Revenue”?**

For the purposes of the CT-12, the definition of Total Revenue is the same as for the IRS – it is **gross** receipts (income) or line 9 from form 990EZ or line 12 from form 990.

6. **Line 10 indicates that I have to pay a fee. I thought I was tax exempt and not required to pay taxes?**

The amount on line 10 is not a tax – it is a **revenue fee**. And everyone, regardless of the total revenue (**even if your revenues were negative*) is required to pay at least \$10. Your check should be made payable to

Oregon Department of Justice

***Note:** This is new as of 2005.

7. **Line 17 makes reference to a 990EZ/990. My PTA's gross receipts were less than \$25,000, do I still need to attach a 990EZ?**

No, and the amount you pay from line 10 will indicate to the Charitable Activities Section that you do not meet the gross receipts test for a 990EZ/990.

8. **Still referencing line 17, this is the first year my PTA's gross receipts were more than \$25,000. I thought I didn't have to file a 990EZ/990?**

You don't have to file a 990EZ/990 *with the IRS*. However, you will have to complete a 990EZ/990 and, in **RED** ink, write at the top of your 990EZ/990 "**FOR OREGON PURPOSES ONLY**" and submit it with your CT-12 to the Charitable Activities Section.

9. **Who may sign the CT-12?**

Like the 990EZ/990, any elected officer may sign the CT-12.

10. **Where do I submit the CT-12 and when is it due?**

If you do not receive a pre-printed form from the Charitable Activities Section, the form may be completed online <http://www.doj.state.or.us/charigroup/howtorpt.shtml>, printed and mailed with your revenue fee check to:

**Charitable Activities Section, Oregon Department of Justice, 1515 SW 5th Avenue, Suite 410,
Portland, OR 97201-5451**

The due date is four (4) months and fifteen (15) days after the end of your PTA's fiscal year. For PTA's whose fiscal year ends June 30, this date is November 15. And the Charitable Activities Section does not use the postmark to determine a timely filed return. It considers a CT-12 filed in a timely manner if it is received *in their office* five or less business days after its due date.

Be sure to make copies for your records and send a copy to:

Oregon PTA, 4506 SE Belmont St., Suite 108-B, Portland, OR 97208

For safekeeping!

If you have questions concerning the CT-12, contact Oregon PTA, 503.234.3928 or or_office@pta.org, or the Charitable Activities Section, Oregon Department of Justice, 971.673.1880 or <http://www.doj.state.or.us>