

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **NOV 16 2001**

Employer Identification Number:  
93-0893329

DLN:  
17053228024001

MASTER GARDENER ASSOCIATION  
OSU AG AND LIFE SCIENCES 4017  
CORVALLIS, OR 97331

Contact Person: LYNN A BRINKLEY ID# 31435  
Contact Telephone Number:  
(877) 829-5500

Addendum Applies:  
No

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable

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cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Your subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or

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- c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given you written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of each subordinate whose mailing address is a P.O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service  
Ogden UT 84201

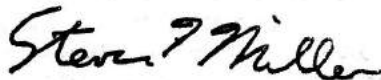
Your Group Exemption Number is 3788. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink that reads "Steven T. Miller". The signature is written in a cursive style with a large, prominent "S" and "M".

Steven T. Miller  
Director, Exempt Organizations

Received 11/5/03 from LRS Ogden via U.S. Mail

LIST OF PARENT AND SUBSIDIARY ACCOUNTS FOR GEN 3788

EIN	FR	NAME OF ORGANIZATION	CONTINUATION NAME	CHAPTER NAME	CARE OF NAME	ADDRESS	CITY	ST	ZIP	UPDATES
930893329	01	MASTER GARDENER ASSOCIATION		MCNEILAN JAN	% OREGON STATE UNIVERSITY	4017 AG AND LIFE SCIENCES BLDG	CORVALLIS	OR	97331000000	Parent
300064379	02	MASTER GARDENER ASSOCIATION		BENTON COUNTY	% SUSIE PITKIN	1849 NW 29TH ST	CORVALLIS	OR	973311865495	
300064386	02	MASTER GARDENER ASSOCIATION		CENTRAL OREGON	% TONI LOW	1421 S HWY 97	REDMOND	OR	977567726996	
300064390	01	MASTER GARDENER ASSOCIATION		CLACKAMAS COUNTY	% HERB DAVIS	200 WARNER MILNE RD	OREGON CITY	OR	970454015005	
300064391	02	MASTER GARDENER ASSOCIATION		CLATSOP COUNTY	% JOBINA LACOCK	PO BOX 207	ASTORIA	OR	971030207074	
300064395	02	MASTER GARDENER ASSOCIATION		COLUMBIA COUNTY	% ROSS CARTER	COURTHOUSE	ST HELENS	OR	970510000000	
300064398	02	MASTER GARDENER ASSOCIATION		COLUMBIA GORGE	% CHERI AUSTIN	400 E SCENIC DR SITE 2278	THE DALLES	OR	970583456995	
300064399	02	MASTER GARDENER ASSOCIATION		COOS COUNTY	% CAROL VERNON	290 N CENTRAL	COQUILLE	OR	974231286809	
300064402	02	MASTER GARDENER ASSOCIATION		CURRY COUNTY	% BOB VANLEET	29390 ELLENSBURG	GOLD BEACH	OR	974447718990	
300064559	02	MASTER GARDENER ASSOCIATION		DOUGLAS COUNTY	% ROGER SAWYET	PO BOX 1165	ROSEBURG	OR	974700262652	
300064560	01	MASTER GARDENER ASSOCIATION		JACKSON COUNTY	% DAVID ROGG	569 HANLEY RD	CENTRAL POINT	OR	975021251693	
300064561	03	MASTER GARDENER ASSOCIATION		GROUP RETURN	% CLAUDIA LAW	OSU AGRI AND LIFE SCIENCES RM 4017	CORVALLIS	OR	973310000000	
300064563	02	MASTER GARDENER ASSOCIATION		JOSEPHINE COUNTY	% LINDA FREIBUS	215 RINGUETTE ST	GRANTS PASS	OR	975275537154	
300064565	02	MASTER GARDENER ASSOCIATION		KLAMATH COUNTY	% JIM VANHORN	3328 VANDENBERG RD	KLAMATH FALLS	OR	976033730282	
300064567	02	MASTER GARDENER ASSOCIATION		LANE COUNTY	% SHIRLEY MC SILVERS	950 W 13TH ST	EUGENE	OR	974020000000	
300064568	02	MASTER GARDENER ASSOCIATION		LINCOLN COUNTY	% SALLY REILL	29 SE 2ND	NEWPORT	OR	973654439299	
300064569	02	MASTER GARDENER ASSOCIATION		LINN COUNTY	% KAREN LILES	PO BOX 765	ALBANY	OR	9733210261658	
300064570	02	MASTER GARDENER ASSOCIATION		MULTNOMAH COUNTY	% DORIS GRAEGER	211 SE 80TH AVE	PORTLAND	OR	972151523113	
300064571	02	MASTER GARDENER ASSOCIATION		POLK COUNTY	% LYN LOU ZENHISER	PO BOX 640	DALLAS	OR	973380640406	
300064573	02	MASTER GARDENER ASSOCIATION		TILLAMOCK COUNTY	% SAM SADTLET	2204 4TH ST	TILLAMOCK	OR	971412417040	
300064574	02	MASTER GARDENER ASSOCIATION		WASHINGTON COUNTY	% CHERYLE DOUGLAS	211 SE 80TH AVE	PORTLAND	OR	972151523113	
300064575	02	MASTER GARDENER ASSOCIATION		YAMHILL COUNTY	% DARYL L NELSON	2050 LAFAYETTE ST	MCMINNVILLE	OR	971289333500	

all #'s correct