

**Power of Attorney**  
(See the separate Instructions for Forms 2848 and 2848-D.)

Name, identifying number, and address including ZIP code of taxpayer(s)

Oregon Soccer Football Association, 9123 S. E. Foster Road, Portland,  
OR 97266; employer's identification no. 93 0704480

hereby appoints (Name, address including ZIP code, and telephone number of appointee(s))

John C. Ruppert  
Donald E. Murray  
1000 Willamette Center  
121 S. W. Salmon  
Portland, OR 97204  
503-228-6351

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to the following Internal Revenue tax matters (specify the type(s) of tax and year(s) or period(s)):

application for determination letter re tax exempt status

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest. (See "Refund checks" on page 2 of the separate instructions.)

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements under section 7121 of the Internal Revenue Code.

To delegate authority or to substitute another representative.

Other acts (specify) \_\_\_\_\_

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

John C. Ruppert, Donald E. Murray, 1000 Willamette Center, 121 S. W.  
Salmon, Portland, OR 97204

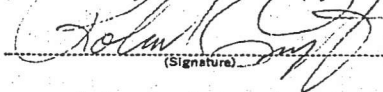
and

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations.)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.



(Signature)

TRES. D.S.F.A.

(Title, if applicable)

11-7-79

(Date)

(Signature)

(Title, if applicable)

(Date)

(The applicable portion of the back page must also be executed.)

Form **2848** (Rev. 8-75)

0118 00021



**Application for Recognition of Exemption**  
**Under Section 501(c)(3) of the Internal Revenue Code**

To be filed in the Key District for the area in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice under section 508(b) appropriate to an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) The organization must have an organizing instrument (See Part II) before this application may be filed.

**Part I—Identification**

1 Full name of organization <b>Oregon Soccer Football Association</b>		2 Employer identification number <b>SS-4</b> (If none, attach Form SS-4) <b>See attached form SS-4.</b>	
3(a) Address (number and street) <b>9123 SE Foster Road</b>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State and ZIP code <b>Portland, Oregon 97266</b>		4 Name and phone number of person to be contacted <b>Steven V. Humber (503) 231-1920</b>	
5 Month the annual accounting period ends <b>June</b>	6 Date incorporated or formed <b>4/15/76</b>	7 Activity Codes <b>298 300 301</b>	
8(a) Has the organization filed Federal income tax returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed			
8(b) Has the organization filed exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed			

**Part II.—Type of Entity and Organizational Documents (See instructions)**

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

☒ Corporation—Articles of incorporation, bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles, bylaws.

**Part III.—Activities and Operational Information**

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

(a) An amount annually received from the United States Soccer Federation which is equal to 50% of 5% of the gate's receipts of any international exhibition games played by the Portland Timbers Soccer Club in the State of Oregon. RECEIVED

(b) Amounts received from dues paid by members. Internal Revenue Service

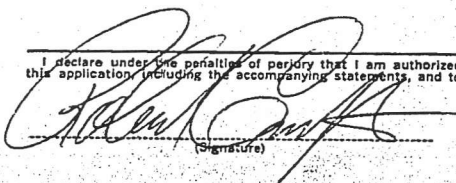
(c) Entrance fees paid by teams entering sanctioned matches. MAR 9 1978

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

The organization has no present fund-raising program.

The organization plans, upon being granted tax exempt status, to institute fund-raising programs which may include selective mailings, formation of fund-raising committees and personal solicitation.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

  
(Signature)

**PRES**  
(Title or authority of signer)

**3-6-78**  
(Date)

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**Part III.—Activities and Operational Information (Continued)**

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

The organization is presently organizing soccer leagues and soccer teams throughout the State of Oregon, arranging soccer matches and tournaments and providing referees for those matches.

When the organization is fully operational, it plans to assist the players, coaches and referees in participating in interstate and national soccer clinics. The organization further plans to assist the players in securing insurance.

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.

See list attached.

(b) Specialized knowledge, training, expertise, or particular qualifications

See attached sheet.



**Part III.—Activities and Operational Information (Continued)**

- 4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . . ☐ Yes ☒ No  
If "Yes," please name such persons and explain the basis of their selection or appointment.

- (d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . . ☐ Yes ☒ No  
If "Yes," please explain.

- (e) Have any members of the organization's governing body assigned income or assets to the organization? . ☐ Yes ☒ No  
If "Yes," attach a copy of assignment(s) and a list of items assigned.

- (f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . . ☐ Yes ☒ No  
If "Yes," explain fully on an attached sheet.

- 5 Does the organization control or is it controlled by any other organization? . . . . . ☐ Yes ☒ No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . . ☒ Yes ☐ No  
If either of these questions is answered "Yes," please explain.

See attached sheet.

- 6 Is the organization financially accountable to any other organization? . . . . . ☐ Yes ☒ No  
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

- 7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

See attached sheet.

- (b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

See attached sheet.

- 8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

The organization will continue to organize leagues and teams, arrange matches and provide referees. In the future, the organization will send players and officials to participate in interstate, national and international clinics and make insurance available to players and officials.

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## Part III.—Activities and Operational Information (Continued)

- 8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? ☒ Yes ☐ No  
If "Yes," please explain and show how the charges are determined.  
The benefits will be limited to dues-paying members. Dues are assessed in accordance with the bylaws. At present, player dues is \$1.00 plus a 25¢ (or 10¢) development fund assessment.
- 9 Does or will the organization limit its benefits, services or products to specific classes of individuals? ☒ Yes ☐ No  
If "Yes," please explain how the recipients or beneficiaries are or will be selected.  
Benefits will be limited to the class of dues-paying members.
- 10 Is the organization a membership organization? ☒ Yes ☐ No  
If "Yes," complete the following:  
(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.  
See attached sheet.  
(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.  
The organization has no present or proposed efforts to attract members.  
(c) Are benefits, services, or products limited to members? ☒ Yes ☐ No  
If "No," please explain.
- 11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? ☐ Yes ☒ No  
If "Yes," please explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)
- 12 Does the organization have a pension plan for employees? ☐ Yes ☒ No
- 13 Are you filing Form 1023 within 15 months from the end of the first month in which you were created or formed as required by section 508(a) and the Regulations thereunder? ☐ Yes ☒ No  
If "No," and you are claiming that section 508(a) does not apply to you, attach an explanation of your basis for this claim.

## Part IV.—Statement as to Private Foundation Status

- 1 Is the organization a private foundation? ☐ Yes ☒ No
- 2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box(es) below:  
Definite ruling under section 509(a)(1), (2), (3), or (4) check here ☒ and complete Part VII.  
Advance ruling under section ☐ 170(b)(1)(A)(vi) or ☐ 509(a)(2)—See instructions.  
Extended advance ruling under section ☐ 170(b)(1)(A)(vi) or ☐ 509(a)(2)—See instructions.
- 3 If question 1 is answered "Yes," and the organization claims to be a private operating foundation, check here ☐ and complete Part VIII.  
(Note: If an extended advance ruling is desired you must check the appropriate block for an advance ruling also.)

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Statement of Receipts and Expenditures, for period ending June, 1977

Receipts	1 Gross contributions, gifts, grants and similar amounts received . . . . .		0-
	2 Gross dues and assessments of members . . . . .		6,420.30
	3 Gross amounts derived from activities related to organization's exempt purpose . . . . .	24,554.00	
	Less cost of sales . . . . .	0-	24,554.00-
	4 Gross amounts from unrelated business activities . . . . .	0-	
	Less cost of sales . . . . .	0-	0-
	5 Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	0-	
Expenditures	Less cost or other basis and sales expenses of assets sold . . . . .	0-	0-
	6 Interest, dividends, rents and royalties . . . . .		0-
	7 Total receipts . . . . .		30,974.30
	8 Fund raising expenses . . . . .		0-
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .		0-
	10 Disbursements to or for benefit of members (attach schedule) . . . . .		0-
	11 Compensation of officers, directors, and trustees (attach schedule) . . . . .		0-
Expenditures	12 Other salaries and wages . . . . .		0-
	13 Interest . . . . .		0-
	14 Rent . . . . .		1,650.00
	15 Depreciation and depletion . . . . .		0-
	16 Other (attach schedule) . . . . .		27,925.64
	17 Total expenditures . . . . .		29,575.64
	18 Excess of receipts over expenditures (line 7 less line 17) . . . . .		1,398.66

## Balance Sheets

Enter dates ►

Beginning date

Ending date

July 1, 1977

Assets			
19 Cash (a) Interest bearing accounts . . . . .			3,680.06
(b) Other . . . . .			3,538.36
20 Accounts receivable, net . . . . .			0-
21 Inventories . . . . .			0-
22 Bonds and notes (attach schedule) . . . . .			0-
23 Corporate stocks (attach schedule) . . . . .			0-
24 Mortgage loans (attach schedule) . . . . .			0-
25 Other investments (attach schedule) . . . . .			0-
26 Depreciable and depletable assets (attach schedule) . . . . .			0-
27 Land . . . . .			0-
28 Other assets (attach schedule) . . . . .			0-
29 Total assets . . . . .			7,218.42
Liabilities			
30 Accounts payable . . . . .			0-
31 Contributions, gifts, grants, etc., payable . . . . .			0-
32 Mortgages and notes payable (attach schedule) . . . . .			0-
33 Other liabilities (attach schedules) . . . . .			0-
34 Total liabilities . . . . .			0-
Fund Balance or Net Worth			
35 Total fund balance or net worth . . . . .			7,218.42
36 Total liabilities and fund balance or net worth (line 34 plus line 35) . . . . .			7,218.42

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above? . . . . .

☐ Yes ☒ No

If "Yes," attach a detailed explanation.

## Part VI.—Required Schedules for Special Activities

	If "Yes," check here:	And, complete schedule—
1 Is the organization, or any part of it, a school? . . . . .		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		C
4 Is the organization, or any part of it, a hospital or a medical research organization? . . . . .		D
5 Is the organization, or any part of it, a home for the aged? . . . . .		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . .		F
7 Is the organization, or any part of it, organized to promote amateur sports competition? . . . . .	XX	G

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**Part VII.—Non-Private Foundation Status (Definitive ruling only)****A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

<input checked="" type="checkbox"/>	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	<input checked="" type="checkbox"/>
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	<input checked="" type="checkbox"/>
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	<input checked="" type="checkbox"/>
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	<input checked="" type="checkbox"/>
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.-B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(v)	Part VII.-B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.-B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 3 above	Section 509(a)(3)	Part VII.-C

**B.—Analysis of Financial Support**

	(a) Most recent taxable year ending June 1977	(Years next preceding most recent taxable year)			(e) Total
		(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received . . . . .	-0-				-0-
2 Membership fees received . . . . .	6,420.30				6,420.30
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .	24,554.00				24,554.00
4 Gross income from interest, dividends, rents, royalties, and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 . . . . .	-0-				-0-
5 Net income from organization's unrelated business activities not included on line 4 . . . . .	-0-				-0-
6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .	-0-				-0-
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	-0-				-0-
8 Other income (not including gain or loss from sale of capital assets)—attach schedule . . . . .	-0-				-0-
9 Total of lines 1 through 8 . . . . .	30,974.30				30,974.30
10 Line 9 less line 3 . . . . .	6,420.30				6,420.30
11 Enter 2% of line 10, column (e) only . . . . .					128.41

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

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## SCHEDULE E—Homes for Aged

- 1 What are the requirements for admission to residency? Explain fully and attach promotional literature and application forms.
- 2 Does or will the home charge an entrance or founder's fee? . . . . . ☐ Yes ☐ No  
If "Yes," please explain.
- 3 What periodic fees or maintenance charges are or will be required of its residents?
- 4 (a) What established policy does the home have concerning residents who become unable to pay their regular charges?
- (b) What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining such persons?
- 5 What arrangements does or will the home have to provide for the health needs of its residents?
- 6 In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious, and similar needs of the aged?
- 7 Has the home established or will it establish any reserves for future expenditures? . . . . . ☐ Yes ☐ No  
If "Yes," please state the source of such reserves and explain how they will be used.
- 8 Attach a sample copy of the contract or agreement the organization makes with or requires of its residents.

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**SCHEDULE F.—Litigating Organizations (Public Interest Law Firms and Similar Organizations)**

- 1 Will the organization conform to the guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service in Rev. Proc. 71-39, C.B. 1971-2 575, and Rev. Proc. 75-13, 1975-1 C.B. 662? ☐ Yes ☐ No  
If "No," please explain.

- 2 What is the organization's area of public interest or concern?

- 3 Is the organization set up primarily to try the case of a particular person or prosecute a particular cause of action? ☐ Yes ☐ No  
If "Yes," please explain.

- 4 What are the organization's criteria for selection of cases?

- 5 In what cases has the organization started legal proceedings and in what other cases is it preparing to start proceedings? Please describe the legal issues with respect to each case and explain how they relate to the organization's area of concern.

**6 (a) Composition of the organization's board of directors or trustees:**

Name and address	Business or Occupation

- (b) Will any of the attorneys hired by the organization be a trustee or member of the board of directors of the organization or be associated in the practice of law with any such trustee or member? ☐ Yes ☐ No  
If "Yes," please explain.

- 7 Does or will the organization share office space with a private law firm? ☐ Yes ☐ No  
If "Yes," please explain.

- 8 Does or will the organization receive fees for its professional services? ☐ Yes ☐ No  
If "Yes," please explain.

**SCHEDULE G.—National or International Amateur Sports Competition**

- 1 Does your organization provide any facilities or equipment for the use of amateur athletes engaged in national or international sports competition? ☒ Yes ☐ No  
If "Yes," please explain.  
See attached sheet.

4(a) PRESIDENT  
Roland Croft  
19342 SE Glen Echo  
Milwaukie, Oregon 97222

VICE PRESIDENT  
Tom Taylor  
7427 SE Yamhill  
Portland, Oregon 97215

TREASURER  
George Jenkins  
4720 NE 74th Avenue  
Portland, Oregon 97218

REGISTRAR  
John Topich  
5604 North Omaha  
Portland, Oregon 97217

SECRETARY  
David Whittenberg  
3702 SE Dora Court  
Troutdale, Oregon 97060

OREGON YOUTH SOCCER ASSOCIATION  
Don Storey  
Box 40412  
Portland, Oregon 97240

REFEREES ASSOCIATION  
Jack Piercy  
421 NE 17th  
Hillsboro, Oregon 97123

COACHES ASSOCIATION  
David Nicholas  
1638 Pine Street  
Lake Oswego, Oregon 97034

WOMEN'S ASSOCIATION  
Gloria Wilcox  
850 SE 174th Avenue  
Portland, Oregon 97233

- (b) Each of the men on this list has extensive experience and interest in the advancement and promotion of athletics and soccer. They are from the business community and have extensive administrative and management experience.

5. The organization is affiliated with the United States Soccer Football Association (USSFA) and conducts its affairs in accordance with the constitution and rules of the USSFA with due regard to local needs and conditions. The organization receives from the USSFA money as outlined in III-1 of this application. There is no interlocking directorate between the organizations and the organization is not financially accountable to the USSFA. Part of the organization's financial resources are remitted to the USSFA. The USSFA is not represented on the organization's board.

The Oregon Junior Soccer Association and its members are affiliated with the organization and are represented on the board.

- 7(a) At present, the organization's functions are carried out by the use of moneys received from dues and from sponsored competitions.

At present, an assessment is made of each dues-paying player in the amount of 25¢ per senior player and 10¢ per junior player; this amount is placed in a development fund to be used for development of a headquarters for the organization.

- (b) When tax exempt status is granted, the organization plans as per III-2 of this application to raise funds for its tax exempt activities.

- 10(a) (i) League Memberships -- League membership applications are submitted annually in writing to the association with a copy of the league's constitution and a statement of the league's name and address and the names and addresses of the officers and of the names of any member clubs. Applications must be accepted by a majority of the members of the board.

(ii) Player Membership -- A player becomes a member upon payment of dues.

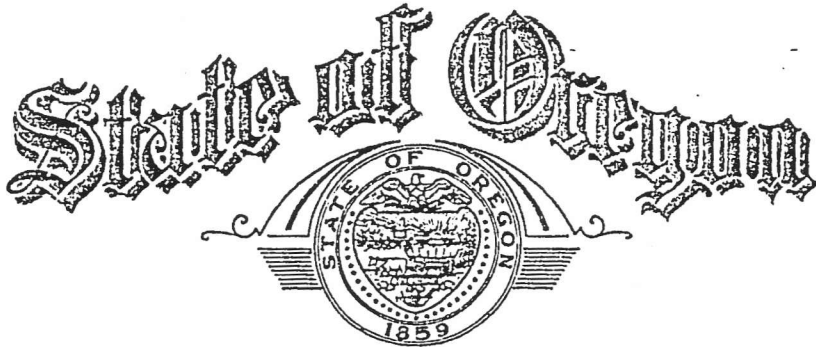
(iii) Associate Members -- An individual may become an associate member upon payment of a \$5 fee. They do not have a vote.

- (iv) Membership dues are as follows:

- (a) Senior league affiliation fee -- \$20
- (b) Senior club registration per team -- \$10
- (c) Player registration -- \$1
- (d) Junior association affiliation fee -- \$20
- (e) Assessments in support of development fund:
  - Per senior player -- 25¢
  - Per junior player -- 10¢

SCHEDULE G. The organization provides goals, nets, practice balls, game balls and flags. The organization provides officials for games and arranges for playing fields which are donated by the Park Bureau.





Department of Commerce  
Corporation Division

Certificate of Amendment

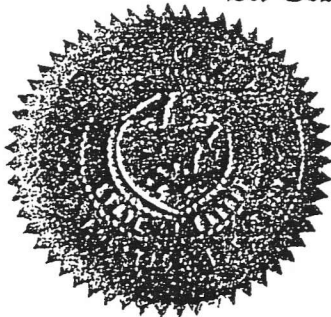
OF

OREGON SOCCER FOOTBALL ASSOCIATION

The undersigned, as Corporation Commissioner of the State of Oregon, hereby certifies that duplicate originals of Articles of Amendment to the Articles of Incorporation, duly signed and verified pursuant to the provisions of the Oregon Nonprofit Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as such Corporation Commissioner, and by virtue of the authority vested in him by law, hereby issues this Certificate of Amendment to the Articles of Incorporation and attaches hereto a duplicate original of the Articles of Amendment.

In Testimony Whereof, I have hereunto set my hand and affixed hereto the seal of the Corporation Division of the Department of Commerce of the State of Oregon this 13th day of May, 19 80.



Frank J. Healy  
Corporation Commissioner

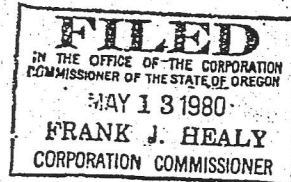
By Shirley Smith

041848004

12-N  
7-71

Articles of Amendment - Nonprofit

Submit in duplicate  
Filing Fee: \$5.00



Articles of Amendment  
of

OREGON SOCCER FOOTBALL ASSOCIATION

Pursuant to ORS 61.370 these Articles of Amendment were adopted by the undersigned corporation:

1. The present (not new) corporate name is OREGON SOCCER FOOTBALL ASSOCIATION.

2. The following amendment of the Articles of Incorporation was adopted in the manner prescribed by the Oregon Nonprofit Corporation Act:

ARTICLE VIII

*(Set forth article(s) in full as will be amended to read.)*

I.

This corporation is organized exclusively for religious, charitable, scientific, literary, or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

II.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

III.

Upon the winding up and dissolution of this corporation, after paying or adequately providing for the debts and obligations of the organization, the remaining assets shall be distributed to a non-profit fund, foundation or corporation which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

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3. (Check below the statement which is appropriate:)

☒ The amendment was adopted at a meeting of the Board of Directors on MARCH 10, 19 80, and received the vote of a majority of the directors in office, there being no members having voting rights in respect thereof.

☐ The amendment was adopted at a meeting of the members on \_\_\_\_\_, 19\_\_\_\_, at which a quorum was present, and the amendment received at least two-thirds of the votes which members present or represented by proxy at such meeting were entitled to cast.

☐ The amendment was adopted by a consent in writing signed by all members entitled to vote with respect thereto.

We, the undersigned, declare under penalties of perjury that we have examined the foregoing and to the best of our knowledge and belief, it is true, correct and complete.

OREGON SOCCER FOOTBALL ASSOCIATION

Present (not new) Corporate Name

By \_\_\_\_\_ and \_\_\_\_\_  
Its [Signature] President Its [Signature] Secretary  
Dated March, 19 80

0118 0016

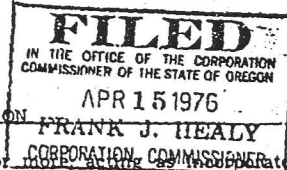
One or more natural persons of the age of 18 years or more may incorporate a nonprofit corporation by signing, verifying and delivering Articles of Incorporation in duplicate to the Corporation Commissioner. The procedure for the formation of nonprofit corporations is set forth in ORS 61.305 through 61.325. See ORS 61.311 for the content of Articles of Incorporation.

Nonprofit

Articles of Incorporation

OF

OREGON SOCCER FOOTBALL ASSOCIATION



The undersigned natural person(s) of the age of eighteen years or more, acting as incorporator(s) under the Oregon Nonprofit Corporation Law, adopt the following Articles of Incorporation:

ARTICLE I The name of this corporation is OREGON SOCCER FOOTBALL ASSOCIATION

(The corporate name cannot contain any word or phrase which indicates or implies that it is organized for any purpose other than one or more of the purposes contained in its articles of incorporation; and cannot contain the word "cooperative". See ORS 61.071.)

and its duration shall be perpetual

ARTICLE II The purpose or purposes for which the corporation is organized are:

That the corporation may engage in any lawful activity none of which is for profit, for which corporations may be organized under ORS Chapter 61; including but not limited to the following:

To promote soccer in the State of Oregon, including games, tournaments and competitions; and to promote goodwill through physical fitness and to foster youth fitness through competently planned and conducted youth clinics in competition. \* See attached  
(It is not necessary to set forth in the articles any of the corporate powers enumerated in ORS 61.061. It is sufficient to state, either alone or with other purposes, "That the corporation may engage in any lawful activity, none of which is for profit, for which corporations may be organized under ORS Chapter 61"; however, it is desirable to state the primary purpose of the corporation in conjunction with such statement.)

ARTICLE III The address of the initial registered office of the corporation is \_\_\_\_\_

19342 S. E. Glen Echo Milwaukie, Oregon 97222  
(Street and Number) (City and State) (Zip)

and the name of its initial registered agent at such address is ROLAND CROFT

ARTICLE IV The number of directors constituting the initial board of directors of the corporation is

four, and the names and addresses of the persons who are to serve as directors until the first annual meeting or until their successors are elected and shall qualify are:

Name	(Street and Number)	Address (City and State)	(Zip)
<u>GEORGE ENKINS</u>	<u>4720 N. E. 74th</u>	<u>Portland, Oregon</u>	<u>97218</u>
<u>VINCENZ PANNY</u>	<u>6705 S. E. 32nd</u>	<u>Portland, Oregon</u>	<u>97202</u>
<u>THOMAS TAYLOR</u>	<u>1526 S. E. Hawthorne Blvd.</u>	<u>Portland, Oregon</u>	<u>97214</u>
<u>ALFRED SCHILLER</u>	<u>1828 S. E. 48th</u>	<u>Portland, Oregon</u>	<u>97215</u>



ARTICLE V The name and address of each incorporator is:

Name	Address (Street and Number) (City and State) (Zip)
ROLAND CROFT	19342 S. E. Glen Echo, Milwaukie, Oregon 97222

ARTICLE VI The provisions for the distribution of assets on dissolution or final liquidation are:

I.  
All liabilities and obligations of the corporation shall be paid, satisfied and discharged or adequate provision shall be made therefor;

II.  
Assets held upon condition requiring return, transfer or conveyance which condition occurs by reason of dissolution, shall be returned, transferred or conveyed in accordance with such requirements;

III.  
Assets held subject to limitations permitting their use only for charitable eleemosynary, benevolent, educational or similar purposes but not held upon a condition requiring return by reason of the dissolution shall be transferred or conveyed to one or more domestic or foreign corporations, societies or organizations engaged in substantially similar activities to those of the corporation pursuant to a plan of distribution adopted as provided in ORS Chapter 61.\*\* See attached

ARTICLE VII (Optional provisions for the regulation of the internal affairs of the corporation as may be appropriate. If none, leave blank.)

The corporations' internal affairs shall be regulated and conducted by the Board of Directors, the elected officers, the association council, as provided in the By-Laws of the corporation.

We, the undersigned incorporators, declare under penalties of perjury that we have examined the foregoing and to the best of our knowledge and belief, it is true, correct and complete.

[Signature]  
\_\_\_\_\_  
\_\_\_\_\_

Dated December 31, 1975.

File with Corporation Commissioner, Commerce Bldg., 158 12th St., N.E., Salem, Oregon 97310.

SP\*22383-814

0118 0018

\* ARTICLE II

To represent and control as far as its' affiliated members are concerned and to promote the game of soccer in the State of Oregon; to conduct its' affairs in accordance with the Constitution and Rules of the United States Soccer Federation, Inc., and to become a member of said Federation.

\*\* ARTICLE VI

IV.

Other assets shall be distributed in accordance with the provisions of the Articles of Incorporation, the By-Laws and in accordance with Chapter 61 of Oregon Revised Statutes.

AFFIDAVIT

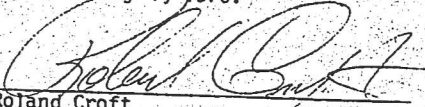
OF

ROLAND CROFT

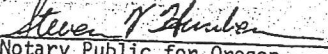
STATE OF OREGON       )  
County of Multnomah    ) ss.

I, ROLAND CROFT, being first duly sworn, depose and say:

1. I am president of Oregon Soccer Football Association.
2. The attached "Bylaws" are the Bylaws of the Oregon Soccer Football Association as adopted at Organization Meeting held at Room 109, Reed College, Portland, Oregon, on May 1, 1976.

  
Roland Croft

Subscribed and sworn to before me this 6<sup>th</sup> day of March, 1978.

  
Notary Public for Oregon  
My Commission Expires 2-1-82

0118 0020

BYLAWS  
of  
OREGON SOCCER FOOTBALL ASSOCIATION

ARTICLE I  
ADOPTION OF CONSTITUTION AND RULES AS BYLAWS

For its first bylaw, the Oregon Soccer Football Association adopts and makes a part of these bylaws the Constitution and Rules of the Oregon Soccer Football Association, as amended prior to this date; a copy of this Constitution and Rules and Amendments is hereby attached and made a part of these bylaws.

ARTICLE XXXI  
DISTRIBUTION OF ASSETS ON DISSOLUTION  
OR FINAL LIQUIDATION

Section 1. All liabilities and obligations of the corporation shall be paid, satisfied and discharged or adequate provisions shall be made therefor;

Section 2. Assets held upon condition requiring return, transfer or conveyance, which condition occurs by reason of the dissolution shall be returned, transferred or conveyed in accordance with such requirements;

Section 3. Assets held subject to limitations permitting their use only for charitable, eleemosynary, benevolent, educational or similar purposes, but not held upon a condition requiring return by reason of dissolution shall be transferred or conveyed to one or more domestic or foreign corporations, societies or organizations engaged in substantially similar activities to those of the corporation pursuant to a plan of



distribution as provided in ORS Chapter 61, Section 4. Other assets shall be distributed in accordance with the provisions of the Articles of Incorporation the Bylaws and in accordance with Chapter 61 of the Oregon Revised Statutes.

BULLIVANT, WRIGHT, LEEDY, JOHNSON, PENDERGRASS & HOFFMAN

ATTORNEYS AT LAW  
1000 WILLAMETTE CENTER  
121 S. W. SALMON STREET  
PORTLAND, OREGON 97204  
(503) 228-6351

V. V. PENDERGRASS  
HUGH L. BARZEE  
RETIRED  
DONALD H. BURNETT  
(1930-1979)

R. R. BULLIVANT  
CHARLES E. WRIGHT  
ROBERT A. LEEDY  
DARREL L. JOHNSON  
WALTER H. PENDERGRASS  
JACK L. HOFFMAN  
DOUGLAS G. HOUSER  
RONALD E. BAILEY  
RONALD G. STEPHENSON  
DOUGLASS M. HAMILTON  
STANLEY E. MARTINSON  
JAMES L. KNOLL  
I. FRANKLIN HUNSAKER  
JAMES D. HIBBARD  
THOMAS A. GORDON  
JOHN C. RUPPERT  
ALBERT A. MENASHE  
ROBERT F. RIEDE  
DONALD E. MURRAY  
JAMES G. DRISCOLL  
KATHERINE H. ONEIL  
RICHARD G. SPIER  
JOHN W. LILJEGREN  
JOHN W. BUEHLER

November 8, 1979

Mr. Andrew Finneman  
Mail Stop 550  
Internal Revenue Service  
Department of Treasury  
P. O. Box 21224  
Seattle, WA 98111

Re: Oregon Soccer Football Association Application  
for Tax Exempt Status, 9123 S. E. Foster Road,  
Portland, Oregon; Employer's Identification  
Number 93-0704480

Dear Mr. Finneman:

This will confirm our telephone conversation of last week wherein I informed you that we had been retained by the Oregon Soccer Football Association ("OSFA") to "reactivate" the application for a determination as to their tax exempt status. The Application was initially submitted by attorney Stephen V. Humber.

As per your suggestion we have obtained an executed Power of Attorney on behalf of the aforementioned organization, the original of which is enclosed for your file.

Also enclosed is a copy of your March 16, 1978 letter to the OSFA directing that certain additional information be supplied in order to complete the application for tax exempt status. In response to question 1: medical insurance is not provided by OSFA. Liability insurance purchased by OSFA on behalf of officials and players is purchased from the Great Southwest Fire Insurance Company, 9501 E. Shea Boulevard, Scottsdale, Arizona.

0118 0023

Mr. Andrew Finneman  
November 8, 1979  
Page 2

In response to questions numbered 2 and 3, I have  
attached complete annual financial reports for the years 1977,  
1978 and 1979.

Very truly yours,

*John C. Ruppert*  
John C. Ruppert

JCR:DEM:bjr

Enclosures

Address any reply to:

915 Second Avenue, Seattle, Wash. 98174

**Department of the Treasury**

P.O. Box 21224

Seattle, Washington 98111

Person to contact: Andrew Finneman

**District Director**

**Internal Revenue Service**

Date:

In reply refer to:

April 25, 1978 L-283A Code 428

► Oregon Soccer Football Association  
9123 S.E. Foster Rd.  
Portland, Oregon 97266

Our letter dated: March 16, 1978

Gentlemen:

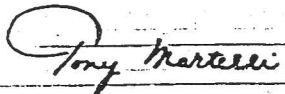
On the date shown above we wrote you for information needed to determine whether you qualify for exemption from Federal income tax. We have no record of receiving a reply.

Before we can recognize an organization as being exempt from Federal income tax, we must have sufficient information to show that all statutory requirements have been met.

Please send us the requested information within 15 days so we can complete action on your case. If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case.

Thank you for your cooperation.

Sincerely yours,



Chief, Employee Plans  
—and Exempt Organizations

Internal Revenue Service

District  
Director

► Oregon Soccer Football Association  
9123 S.E. Foster Road  
Portland, Oregon 97266

Department of the Treasury  
P.O. Box 21224  
Seattle, Washington 98111

Person to Contact: Andrew Finneman

Telephone Number:  
(206)442-5110  
Refer Reply to:  
EP/EO:E01:AF  
Date: 3-16-79

MS 550

Dear Applicant:

We are considering your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Based upon the information presented, it appears that you may qualify for exemption as a social welfare organization under section 501(c)(6), rather than as a religious organization under section 501(c)(3). We have enclosed exemption application, package 1024, for your convenience in the event you wish to reapply for exemption under the provisions of section 501(c)(6) of the Code. The information which you provided with your original exemption application need not be resubmitted. However, if additional information is necessary for you to qualify for exemption, the attached pages reflect what is needed.

If you wish to reapply for exemption under section 501(c)(6) of the Code, please submit a completed exemption application, package 1024, along with the additional information requested, if any, within 15 days. If you wish only to be considered under section 501(c)(3), please submit a statement to that effect within 15 days.

Please refer to Revenue Bulletin  
59-304, 1969-2 C.B., 122 and  
70-1, 1970-1 C.B., 126

Very truly yours,

Exempt Organization  
Specialist

Enclosures See attached request  
for additional information.

11/13/79 TC to direct for attorney - Will send response  
↑ and indicate if accounting period ending date

0118 0026



1. In regards to item 8(a) of page 3 in what respect will insurance be made available to players and officials? Please explain fully the details of the proposed arrangements.
2. In regards to the sum of \$24,554. shown in item 3 of page 5 please provide a breakdown of the figure by source.
3. In regards to the sum of \$27,225.64 on line 16 of page 5 please provide a schedule to break down this figure.

Internal Revenue Service

District  
Director

Department of the Treasury  
P.O. Box 21224  
Seattle, Washington 98111

Person to Contact: Andrew Finneman

Telephone Number:  
(206)442-5110  
Refer Reply to:  
EP/EO:EOL:AF  
Date: 3-16-78

► Oregon Soccer Football Association  
9123 S.E. Foster Road  
Portland, Oregon 97266

Dear Applicant:

We are considering your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Based upon the information presented, it appears that you may qualify for exemption as a social welfare organization under section 501(c)(3), rather than as a educational organization under section 501(c)(3). We have enclosed exemption application, package 1024 for your convenience in the event you wish to reapply for exemption under the provisions of section 501(c)(3) of the Code. The information which you provided with your original exemption application need not be resubmitted. However, if additional information is necessary for you to qualify for exemption, the attached pages reflect what is needed.

If you wish to reapply for exemption under section 501(c)(3) of the Code, please submit a completed exemption application, package 1024 along with the additional information requested, if any, within 15 days. If you wish only to be considered under section 501(c)(3), please submit a statement to that effect within 15 days.

Please refer to Revenue Rulings  
69-304, 1969-2 C.B., 122 and  
70-4, 1970-1 C.B., 126

Very truly yours,

Exempt Organization  
Specialist

Enclosures See attached request  
for additional information.

0218 0028

1. In regards to item 8(a) of page 3 in what respect will insurance be made available to players and officials? Please explain fully the details of the proposed arrangements.
2. In regards to the sum of \$24,554. shown in item 3 of page 5 please provide a breakdown of the figure by source.
3. In regards to the sum of \$27,925.64 on line 16 of page 5 please provide a schedule to break down this figure.

BULLIVANT, WRIGHT, LEEDY, JOHNSON, PENDERGRASS & HOFFMAN

ATTORNEYS AT LAW

1000 WILLAMETTE CENTER  
121 S. W. SALMON STREET  
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CHARLES E. WRIGHT

V. V. PENDERGRASS (RETIRED)  
HUGH L. BARZEE (RETIRED)  
DONALD H. BURNETT (1930-1979)

June 10, 1980

Mr. Andrew Finneman  
Internal Revenue Service  
Department of Treasury  
P. O. Box 21224 - Mail Stop 550  
Seattle, Washington 98111

Re: Oregon Soccer Football Association Application  
for Tax Exempt Status, 9123 S. E. Foster Road,  
Portland, Oregon; Employer's Identification  
Number 93-0704480

Dear Mr. Finneman:

Our client, the OSFA, has decided to file 1120 returns for  
the period of April 15, 1976 (date of incorporation), to March 7,  
1978 (date of application for tax exempt status).

As Don Murray in our office indicated on the telephone our  
client is anxious to receive your ruling.

Thank you for your consideration.

Very truly yours,

*John C. Ruppert*  
John C. Ruppert

JCR/jlc

cc: Mr. Roland Croft