

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. OREGON SYMPHONY ASSOCIATION IN SALEM	Taxpayer identification number (TIN) 93-6031819
	Number, street, and room or suite no. If a P.O. box, see instructions. 851 SW 6TH AVE, 385	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PORTLAND, OR 97204-1339	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **CRAIG JOHNSON**
851 SW 6TH AVE, 385 - PORTLAND, OR 97204-1339
Telephone No. **503-416-6336** Fax No. **503-228-4150**

- 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15**, 20 **25**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning **JUL 1**, 20 **23**, and ending **JUN 30**, 20 **24**

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

Form **8868** (Rev. 1-2024)

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

THE OREGON SYMPHONY ASSOCIATION IN SALEM EXISTS TO ENRICH THE CULTURAL LIFE OF THE MID-WILLAMETTE VALLEY BY PROVIDING THE WORLD CLASS MUSIC OF THE OREGON SYMPHONY AND BY ENHANCING MUSIC APPRECIATION AND LEARNING THROUGH YOUTH PROGRAMS AND COMMUNITY ENGAGEMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 375,868. including grants of \$) (Revenue \$ 169,270.)

SINCE 1955, THE OREGON SYMPHONY ASSOCIATION IN SALEM HAS "EXISTED TO ENRICH THE CULTURAL LIFE OF THE MID-WILLAMETTE VALLEY BY PROVIDING THE WORLD CLASS MUSIC OF THE OREGON SYMPHONY AND BY ENHANCING MUSIC APPRECIATION AND LEARNING THROUGH YOUTH PROGRAMS AND COMMUNITY ENGAGEMENT."

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 375,868.

Form 990 (2023)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 4

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 5

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a 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)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 6

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	3													
b Enter the number of voting members included on line 1a, above, who are independent		0												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				4										X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				5										X
6 Did the organization have members or stockholders?				6										X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				7a										X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				7b										X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?				8a		X								
b Each committee with authority to act on behalf of the governing body?				8b							X			
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9										X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a														X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		10b													
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			11a		X										
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.				11b											
12a Did the organization have a written conflict of interest policy? If "No," go to line 13				12a		X									
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?				12b		X									
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done					12c		X								
13 Did the organization have a written whistleblower policy?				13											X
14 Did the organization have a written document retention and destruction policy?				14											X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?															
a The organization's CEO, Executive Director, or top management official				15a											X
b Other officers or key employees of the organization				15b											X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.															
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?				16a											X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?					16b										

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed OR

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
CRAIG JOHNSON - 503-416-6336
851 SW 6TH AVE, 385, PORTLAND, OR 97204-1339

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 9

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	11,100.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	20,189.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	175,441.					
	g Noncash contributions included in lines 1a-1f	1g	\$ 8,145.					
	h Total. Add lines 1a-1f							206,730.
Program Service Revenue	2 a CONCERT TICKET & FEES	Business Code	711130	169,270.	169,270.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f				169,270.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,238.			1,238.
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
6 a Gross rents		6a	(i) Real (ii) Personal					
b Less: rental expenses ...		6b						
c Rental income or (loss)		6c						
d Net rental income or (loss)								
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other					
b Less: cost or other basis and sales expenses		7b	6,387. 5,366.					
c Gain or (loss)		7c	1,021.					
d Net gain or (loss)								
8 a Gross income from fundraising events (not including \$ 11,100. of contributions reported on line 1c). See Part IV, line 18		8a	0.					
b Less: direct expenses		8b	0.					
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19		9a						
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a ADVERTISING SALES	Business Code	541800	13,255.		13,255.		
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d				13,255.			
	12 Total revenue. See instructions				391,514.	169,270.	13,255.	2,259.

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819 Page 10

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	96,405.	26,405.	35,000.	35,000.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,216.	504.	1,356.	1,356.
9 Other employee benefits	12,993.	5,149.	3,922.	3,922.
10 Payroll taxes	8,235.	1,893.	3,171.	3,171.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,336.		6,336.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,447.		1,447.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	263,029.	262,104.	899.	26.
12 Advertising and promotion	17,782.	17,299.		483.
13 Office expenses	18,140.	17,070.	10.	1,060.
14 Information technology				
15 Royalties				
16 Occupancy	32,129.	22,824.	515.	8,790.
17 Travel	13,502.	8,889.		4,613.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,404.	2,562.	1,921.	1,921.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT AND MAINTENANCE	10,480.	8,693.	1,215.	572.
b PERFORMANCE EXPENSE	1,200.	1,200.	0.	0.
c DUES AND SUBSCRIPTIONS	480.	0.	480.	0.
d				
e All other expenses	8,950.	1,276.	1,565.	6,109.
25 Total functional expenses. Add lines 1 through 24e	500,728.	375,868.	57,837.	67,023.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Form 990 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819 Page 11

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,000.	1	1,000.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,805.	3	13,019.
	4 Accounts receivable, net	312,732.	4	216,627.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,625.	9	341.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 38,351.		
	b Less: accumulated depreciation	10b 29,018.		
		15,737.	10c	9,333.
	11 Investments - publicly traded securities	151,374.	11	
	12 Investments - other securities. See Part IV, line 11		12	160,728.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	497,273.	16	401,048.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue	93,736.	19	91,797.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	93,736.	26	91,797.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	353,134.	27	249,299.
	28 Net assets with donor restrictions	50,403.	28	59,952.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	403,537.	32	309,251.
	33 Total liabilities and net assets/fund balances	497,273.	33	401,048.

Form 990 (2023)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	391,514.
2	Total expenses (must equal Part IX, column (A), line 25)	2	500,728.
3	Revenue less expenses. Subtract line 2 from line 1	3	-109,214.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	403,537.
5	Net unrealized gains (losses) on investments	5	14,928.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	309,251.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	Employer identification number
OREGON SYMPHONY ASSOCIATION IN SALEM	93-6031819

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10

☒

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 exempt 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).** (Complete Part III.)

11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
9 Net income from unrelated business activities, whether or not the business is regularly carried on ...						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

- 12** Gross receipts from related activities, etc. (see instructions) **12**
- 13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

- 14** Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** %
- 15** Public support percentage from 2022 Schedule A, Part II, line 14 **15** %
- 16a 33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐
- b 33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐
- 17a 10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐
- b 10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Schedule A (Form 990) 2023

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819 Page 3

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	149,599.	209,225.	456,505.	265,781.	206,730.	1287840.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	153,699.		151,177.	146,488.	169,270.	620,634.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	28,440.					28,440.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	331,738.	209,225.	607,682.	412,269.	376,000.	1936914.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	7,500.	8,182.		13,300.	48,410.	77,392.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	10,000.	742.	4,641.	135,411.		150,794.
c Add lines 7a and 7b	17,500.	8,924.	4,641.	148,711.	48,410.	228,186.
8 Public support. (Subtract line 7c from line 6.)						1708728.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	331,738.	209,225.	607,682.	412,269.	376,000.	1936914.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	887.	724.	1,023.	4,041.	1,238.	7,913.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	887.	724.	1,023.	4,041.	1,238.	7,913.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on					11,355.	11,355.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,309.	44.	3,925.	8,500.		19,778.
13 Total support. (Add lines 9, 10c, 11, and 12.)	339,934.	209,993.	612,630.	424,810.	388,593.	1975960.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	86.48 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	87.44 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	.40 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	.40 %

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	Yes	No	
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
OREGON SYMPHONY ASSOCIATION IN SALEM	93-6031819

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CAPITAL MANOR 1955 SALEM DALLAS HWY NW, STE 1200 SALEM, OR 97304-4805	\$ 11,600.	Person ☒ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2	SHETTERLY HOUSEHOLD 770 SE CYNTHIAN DR DALLAS, OR 97338-1632	\$ 13,610.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	SCHWAB CHARITABLE - DAFGIVING360 211 MAIN ST FL 10 SAN FRANCISCO, CA 94105-1924	\$ 13,050.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	SHERMAN SHERMAN JOHNNIE & HOYT, LLP 693 CHEMEKETA ST NE SALEM, OR 97301-3732	\$ 12,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	CITY OF SALEM 555 LIBERTY ST SE SALEM, OR 97301-3513	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	OREGON COMMUNITY FOUNDATION 530 CENTER STREET NE, SUITE 620 SALEM, OR 97301	\$ 7,910.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
OREGON SYMPHONY ASSOCIATION IN SALEM	93-6031819

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ASSET MARK TRUST COMPANY 3200 N CENTRAL AVE FL 7 PHOENIX, AZ 85012-2425	\$ 6,200.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	PIONEER TRUST BANK 109 COMMERCIAL ST NE SALEM, OR 97301-3402	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
OREGON SYMPHONY ASSOCIATION IN SALEM	93-6031819

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OREGON SYMPHONY ASSOCIATION IN SALEM

Employer identification number

93-6031819

Part I

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	151,374.	151,866.	163,806.	123,627.	129,703.
b Contributions					
c Net investment earnings, gains, and losses	15,741.	4,024.	-6,104.	45,699.	-669.
d Grants or scholarships					
e Other expenditures for facilities and programs	6,387.	4,516.	5,836.	5,520.	5,407.
f Administrative expenses					
g End of year balance	160,728.	151,374.	151,866.	163,806.	123,627.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 73.3100 %

b Permanent endowment 18.6700 %

c Term endowment 8.0200 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐

(ii) Related organizations? ☐

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		16,193.	13,455.	2,738.
e Other		22,158.	15,563.	6,595.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				9,333.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819 Page 3

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) BENEFICIAL INTEREST IN		
(B) ASSETS HELD BY OCF	160,728.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	160,728.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE ENDOWMENT FUND SUPPORTS A YOUNG MUSICIANS COMPETITION WITH PRIZES.

PART X, LINE 2:

THE ORGANIZATIONS FOLLOW THE PROVISIONS OF FASB 740 ASC TOPIC ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. MANAGEMENT HAS EVALUATED THE ORGANIZATIONS' TAX POSITIONS AND CONCLUDED THAT THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH PROVISIONS OF THIS TOPIC.

SCHEDULE J

(Form 990)

Department of the Treasury
 Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
 Compensated Employees
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

OREGON SYMPHONY ASSOCIATION IN SALEM

Employer identification number

93-6031819

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	X
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	5b	X
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	6b	X
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SCOTT SHOWALTER PRESIDENT THROUGH 10/2023	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	324,042.	100,000.	0.	16,500.	7,932.	448,474.	0.
(2) HILARY BLAKEMORE TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	155,343.	0.	0.	7,348.	9,592.	172,283.	0.
(3) STEVE WENIG SECRETARY	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	138,519.	0.	0.	6,837.	20,489.	165,845.	0.
(4) JANICE ROMANO TREASURER THROUGH 05/2024	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	142,366.	0.	0.	7,027.	14,746.	164,139.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

OREGON SYMPHONY ASSOCIATION IN SALEM

Employer identification number

93-6031819

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE OREGON SYMPHONY ASSOCIATION IN SALEM EXISTS TO ENRICH THE CULTURAL
LIFE OF THE MID-WILLAMETTE VALLEY BY PROVIDING THE WORLD CLASS MUSIC OF
THE OREGON SYMPHONY AND BY ENHANCING MUSIC APPRECIATION AND LEARNING
THROUGH YOUTH PROGRAMS AND COMMUNITY ENGAGEMENT.

FORM 990, PART VI, SECTION A, LINE 8B:

THE ORGANIZATION DOES NOT HAVE ANY COMMITTEES WITH AUTHORITY TO ACT ON
BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE MANAGEMENT OF THE OREGON SYMPHONY (CRAIG JOHNSON, CFO & VP FINANCE)
REVIEWS THE 990 BEFORE IT IS FILED. THE BOARD OF THE OREGON SYMPHONY IN
SALEM IS COMPRISED OF MANAGEMENT OF THE OREGON SYMPHONY.

FORM 990, PART VI, SECTION B, LINE 12C:

BOARD MEMBERS SIGN A DISCLOSURE AFFIDAVIT AS PART OF THEIR OSA EMPLOYMENT
AGREEMENT.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC
UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

ORCHESTRA :

PROGRAM SERVICE EXPENSES

252,000.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Schedule O (Form 990) 2023

Page 2

Name of the organization

OREGON SYMPHONY ASSOCIATION IN SALEM

Employer identification number

93-6031819

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	252,000.
----------------	----------

GUEST CONDUCTOR :

PROGRAM SERVICE EXPENSES	1,750.
--------------------------	--------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	1,750.
----------------	--------

GUEST ARTIST :

PROGRAM SERVICE EXPENSES	6,854.
--------------------------	--------

MANAGEMENT AND GENERAL EXPENSES	0.
---------------------------------	----

FUNDRAISING EXPENSES	0.
----------------------	----

TOTAL EXPENSES	6,854.
----------------	--------

OTHER PROFESSIONAL FEES :

PROGRAM SERVICE EXPENSES	1,500.
--------------------------	--------

MANAGEMENT AND GENERAL EXPENSES	899.
---------------------------------	------

FUNDRAISING EXPENSES	26.
----------------------	-----

TOTAL EXPENSES	2,425.
----------------	--------

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	263,029.
--	----------

FORM 990, PART XII, LINE 2C:

THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	OREGON SYMPHONY ASSOCIATION IN SALEM	Employer identification number	93-6031819
--------------------------	--------------------------------------	--------------------------------	------------

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
OREGON SYMPHONY ASSOCIATION - 93-0446527 851 SW 6TH AVE, SUITE 385 PORTLAND, OR 97205-2819	SYMPHONY ORCHESTRA	OREGON	501(C)(3)	LINE 12B, II	N/A		X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) OREGON SYMPHONY ASSOCIATION	M	252,000.	CASH
(2)			
(3)			
(4)			
(5)			
(6)			

Form 8879-TE Department of the Treasury Internal Revenue Service	IRS E-file Signature Authorization for a Tax Exempt Entity For calendar year 2023, or fiscal year beginning <u>JUL 1</u> , 2023, and ending <u>JUN 30</u> , 20 <u>24</u> Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.	OMB No. 1545-0047 2023
Name of filer OREGON SYMPHONY ASSOCIATION IN SALEM		EIN or SSN 93-6031819
Name and title of officer or person subject to tax CRAIG JOHNSON TREASURER		

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	X	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>391,514.</u>
2a Form 990-EZ check here ...		b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here		b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ...		b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here		b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here		b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here		b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here		b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here		b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here		b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize <u>MCDONALD JACOBS, P.C.</u> to enter my PIN	93603 Enter five numbers, but do not enter all zeros
ERO firm name	

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Craig Johnson
(SEE INSTRUCTIONS)

 Date 5/15/2025
Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

93139413131

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MCDONALD JACOBS, P.C. Date 05/14/25

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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

 Form **8879-TE** (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Form **990-W**
(Worksheet)

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**
(and on Investment Income for Private Foundations) **FORM 990-T**

2024

► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2023 return. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	2,070.
c	2024 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	2,080.

	(a)	(b)	(c)	(d)
11	Installment due dates	11		06/16/25
12	Installments. Enter 25% of line 10c in columns (a) through (d)	12		2,080.
13	2023 Overpayment	13		
14	Payment due (Subtract line 13 from line 12)	14		2,080.

Form **990-W**

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

For calendar year 2023 or other tax year beginning **JUL 1, 2023**, and ending **JUN 30, 2024**

Go to **www.irs.gov/Form990T** for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A ☐ Check box if
address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print
or
Type

Name of organization (☐ Check box if name changed and see instructions.)

OREGON SYMPHONY ASSOCIATION IN SALEM

Number, street, and room or suite no. If a P.O. box, see instructions.

851 SW 6TH AVE, 385

City or town, state or province, country, and ZIP or foreign postal code

PORTLAND, OR 97204-1339

D Employer identification number

93-6031819

E Group exemption number
(see instructions)

F ☐ Check box if
an amended return.

C Book value of all assets at end of year **401,048.**

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university
☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of **CRAIG JOHNSON** Telephone number **503-416-6336**

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	10,855.
2	Reserved	2	
3	Add lines 1 and 2	3	10,855.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	10,855.
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	10,855.
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	9,855.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	2,070.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	2,070.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2	2,070.	
3a	Amount due from Form 4255	3a		
b	Amount due from Form 8611	3b		
c	Amount due from Form 8697	3c		
d	Amount due from Form 8866	3d		
e	Other amounts due (see instructions)	3e		
f	Total amounts due. Add lines 3a through 3e	3f		0.
4	Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4	2,070.	
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5	0.	

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached	8		74.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		2,144.
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code		Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	TREASURER Title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Check ☐ if self-employed	PTIN
	SANG AHN			P00540880
	Firm's name	MCDONALD JACOBS, P.C.		Firm's EIN
	121 SW SALMON ST., STE 1100 PORTLAND, OR 97204			93-0900579
	Firm's address	Phone no. (503) 227-0581		

SCHEDULE A
(Form 990-T)

Unrelated Business Taxable Income
From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization OREGON SYMPHONY ASSOCIATION IN SALEM		B Employer identification number 93-6031819	
C Unrelated business activity code (see instructions) 541800		D Sequence: 1 of 1	

E Describe the unrelated trade or business ADVERTISING IN CONCERT PROGRAMS

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a	Gross receipts or sales			
b	Less returns and allowances			
c	Balance	1c		
2	Cost of goods sold (Part III, line 8)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4 a	Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b	Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from a partnership or an S corporation (attach statement)	5		
6	Rent income (Part IV)	6		
7	Unrelated debt-financed income (Part V)	7		
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10	Exploited exempt activity income (Part VIII)	10		
11	Advertising income (Part IX)	11	13,255.	1,527.
12	Other income (see instructions; attach statement)	12		
13	Total. Combine lines 3 through 12	13	13,255.	1,527.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)	1	
2	Salaries and wages	2	
3	Repairs and maintenance	3	
4	Bad debts	4	
5	Interest (attach statement). See instructions	5	
6	Taxes and licenses	6	373.
7	Depreciation (attach Form 4562). See instructions	7	
8	Less depreciation claimed in Part III and elsewhere on return	8a	
9	Depletion	9	
10	Contributions to deferred compensation plans	10	
11	Employee benefit programs	11	
12	Excess exempt expenses (Part VIII)	12	
13	Excess readership costs (Part IX)	13	
14	Other deductions (attach statement)	14	500.
15	Total deductions. Add lines 1 through 14	15	873.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	10,855.
17	Deduction for net operating loss. See instructions	17	0.
18	Unrelated business taxable income. Subtract line 17 from line 16	18	10,855.

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ☐ Yes ☐ No		

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	☐				
B	☐				
C	☐				
D	☐				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3	Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)				0.
4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5	Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.				
A	☐				
B	☐				
C	☐				
D	☐				
2	Gross income from or allocable to debt-financed property	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				
8	Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9	Allocable deductions. Multiply line 3c by line 6				
10	Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11	Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
	0.			0.
Totals				

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:	
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5	Gross income from activity that is not unrelated business income	5
6	Expenses attributable to income entered on line 5	6
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

STATEMENT 2

- D** ☐

a Add columns A through D. Enter here and on Part I, line 11, column (B) 1,527.

- a** Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on
Part II, line 13 0.

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 0.

Part XI	Supplemental Information (see instructions)
----------------	--

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
TAX PREP FEES		500.
TOTAL TO SCHEDULE A, PART II, LINE 14		500.

SEPARATE PERIODICALS INCLUDED IN A CONSOLIDATED PERIODICAL		STATEMENT 2			
		GROSS INCOME	DIRECT COSTS	CIRC. INCOME	RDRSHIP COSTS
CONCERT PROGRAM	- CONCERT				
	PROGRAMS	13,255.	1,527.	0.	0.
	SUBTOTAL	13,255.	1,527.	0.	0.

Form **2220**
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.

FORM 990-T

OMB No. 1545-0123

2023

Go to www.irs.gov/Form2220 for instructions and the latest information.

Name OREGON SYMPHONY ASSOCIATION IN SALEM	Employer identification number 93-6031819
---	---

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)	1	2,070.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c Credit for federal tax paid on fuels (see instructions)	2c	
d Total. Add lines 2a through 2c	2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	2,070.
4 Enter the tax shown on the corporation's 2022 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	1,185.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	1,185.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year ...	9	10/15/23	12/15/23	03/15/24	06/15/24
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	296.	297.	296.	296.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		296.	593.	889.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		296.	593.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	296.	297.	296.	296.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2023)

FORM 990-T

Form 2220 (2023)

OREGON SYMPHONY ASSOCIATION IN SALEM

93-6031819

Page 2

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2023 and before 7/1/2023	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 7\% (0.07)}{365}$	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2023 and before 10/1/2023	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 7\% (0.07)}{365}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2023 and before 1/1/2024	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 8\% (0.08)}{365}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2023 and before 4/1/2024	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 8\% (0.08)}{366}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2024 and before 7/1/2024	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{366}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2024 and before 10/1/2024	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{366}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2024 and before 1/1/2025	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{366}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2024 and before 3/16/2025	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		74.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 800-829-4933 to get interest rate information.

Form 2220 (2023)

FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) OREGON SYMPHONY ASSOCIATION IN SALEM					Identifying Number 93-6031819
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
10/15/23	296.	296.	61	.000219178	4.
12/15/23	297.	593.	16	.000219178	2.
12/31/23	0.	593.	75	.000218579	10.
03/15/24	296.	889.	92	.000218579	18.
06/15/24	296.	1,185.	153	.000218579	40.
Penalty Due (Sum of Column F).					74.

* Date of estimated tax payment, withholding credit date or installment due date.

Form 8879-TE Department of the Treasury Internal Revenue Service	IRS E-file Signature Authorization for a Tax Exempt Entity For calendar year 2023, or fiscal year beginning <u>JUL 1</u> , 2023, and ending <u>JUN 30</u> , 20 <u>24</u> Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879TE for the latest information.	OMB No. 1545-0047 2023
Name of filer OREGON SYMPHONY ASSOCIATION IN SALEM		EIN or SSN 93-6031819
Name and title of officer or person subject to tax CRAIG JOHNSON TREASURER		

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ...	b Total revenue , if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ...	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here X	b Total tax (Form 990-T, Part III, line 4)	6b <u>2,070.</u>
7a Form 4720 check here	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize <u>MCDONALD JACOBS, P.C.</u> to enter my PIN	93603 Enter five numbers, but do not enter all zeros
ERO firm name	

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Craig Johnson Date 5/15/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

93139413131

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MCDONALD JACOBS, P.C. Date 05/14/25

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2023)

Oregon Estimated Tax Worksheet

Use this worksheet to calculate your estimated tax. (Keep for your records - do not file with payment.)

1. Oregon net income expected in upcoming tax year	1	<u>10,228.00</u>
2. Tax on Oregon net income	2	<u>675.00</u>
3. Subtract tax credits allowable in upcoming tax year. Tax credits cannot be used to reduce minimum excise tax	3	<u> </u>
4. Net tax (line 2 minus line 3)	4	<u>675.00</u>
If the amount on line 4 is less than \$500, Stop . You don't have to make estimated tax payments. Caution: If your final tax liability is \$500 or more, you may be subject to interest on underpayment of estimated tax (UND).		
5. Amount of each payment (divide line 4 by the number of payments you need to make. This is usually 4.)	5	<u>169.00</u>
6. This year's overpayment applied to upcoming year's estimate	6	<u> </u>

If your expected net tax changes during the year, divide the amended net tax amount by the number of required payments (usually four) to determine the correct amount of each required installment.

To avoid additional charges for interest on the underpayment of estimated tax (UND), you must pay the amount of any prior underpayment plus the amount of the current required installment. OAR 150-314.515(2)

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY) 07/01/2024
Tax year ending (MM/DD/YYYY) 06/30/2025

Contact first name Initial
CRAIG

Contact last name
JOHNSON
Corporation legal name of filer on tax return

OREGON SYMPHONY ASSOCIATION IN SALEM
Federal employer identification number (FEIN)

93-6031819
Corporation current address

851 SW 6TH AVE 385
City

PORTLAND
Contact phone

503-416-6336

State ZIP code
OR 97204-1339

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)

- ☐ Original return or extension
☒ Estimated payment
☐ Amended return

Enter payment amount

\$



150-102-172
(Rev. 05-10-23, ver. 05)
373631 11-21-23

1019 01

20020000009360318190REG000000000202506300201019010

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

07/01/2024

06/30/2025

Contact first name

Initial

CRAIG

Contact last name

JOHNSON

Corporation legal name of filer on tax return

OREGON SYMPHONY ASSOCIATION IN SALEM

Federal employer identification number (FEIN)

93-6031819

Corporation current address

851 SW 6TH AVE 385

City

State

ZIP code

PORTLAND

OR

97204-1339

Contact phone

503-416-6336

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)

☐

Original return or extension

☒

Estimated payment

☐

Amended return

Enter payment amount



150-102-172
(Rev. 05-10-23, ver. 05)
373631 11-21-23

1019 01

\$

20020000009360318190REG000000000202506300201019010

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY) 07/01/2024
Tax year ending (MM/DD/YYYY) 06/30/2025

Contact first name Initial
CRAIG

Contact last name
JOHNSON
Corporation legal name of filer on tax return

OREGON SYMPHONY ASSOCIATION IN SALEM
Federal employer identification number (FEIN)

93-6031819
Corporation current address

851 SW 6TH AVE 385
City

PORTLAND
Contact phone

503-416-6336

State ZIP code
OR 97204-1339

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)

- ☐ Original return or extension
☒ Estimated payment
☐ Amended return

Enter payment amount

\$



150-102-172
(Rev. 05-10-23, ver. 05)
373631 11-21-23

1019 01

20020000009360318190REG000000000202506300201019010

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY) 07/01/2024
Tax year ending (MM/DD/YYYY) 06/30/2025

Contact first name Initial
CRAIG
Contact last name
JOHNSON
Corporation legal name of filer on tax return

OREGON SYMPHONY ASSOCIATION IN SALEM
Federal employer identification number (FEIN)

93-6031819
Corporation current address

851 SW 6TH AVE 385
City

PORTLAND
Contact phone

503-416-6336

State ZIP code
OR 97204-1339

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)

- ☐ Original return or extension
☒ Estimated payment
☐ Amended return

Enter payment amount



150-102-172
(Rev. 05-10-23, ver. 05)
373631 11-21-23

1019 01

\$ 675.00

20020000009360318190REG000000000202506300201019010

Form OR-20-V
Oregon Corporation Tax Payment Voucher

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Tax year beginning (MM/DD/YYYY)

Tax year ending (MM/DD/YYYY)

07/01/2023

06/30/2024

Contact first name

Initial

CRAIG

Contact last name

JOHNSON

Corporation legal name of filer on tax return

OREGON SYMPHONY ASSOCIATION IN SALEM

Federal employer identification number (FEIN)

93-6031819

Corporation current address

851 SW 6TH AVE 385

City

State

ZIP code

PORTLAND

OR

97204-1339

Contact phone

503-416-6336

Want to make your payment online? Find options at www.oregon.gov/dor.

Use this voucher only if you're sending a payment separate from a return. Make your check, money order, or cashier's check payable to the Oregon Department of Revenue. Write "Form OR-20-V," the filer name, FEIN, the tax year beginning and ending dates, and a daytime phone on your payment. Don't mail cash. Mail the voucher and payment to:

Oregon Department of Revenue
PO Box 14950
Salem OR 97309-0950

Payment type (check one)

☒ Original return or extension

☐ Estimated payment

☐ Amended return

Enter payment amount



150-102-172
(Rev. 05-10-23, ver. 05)
373631 11-21-23

1019 01

\$

701.00

20020000009360318190REG000000000202406300101019012

2023 Form OR-20
Oregon Corporation Excise Tax Return

Oregon Department of Revenue

Page 1 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY)

Fiscal year ending (MM/DD/YYYY)

07/01/2023

06/30/2024

See instructions for checkboxes (check all that apply)

- | | | | |
|---|---|--|---|
| ☐ New name | ☐ New address | ☐ OR-FCG-20 | ☒ Extension |
| ☒ Form OR-37 | ☐ REIT/RIC | ☐ Amended | ☐ Form OR-24 |
| ☐ IC-DISC | ☐ Ag co-op | ☐ Federal Form 8886 | ☐ GILTI included on federal form |
| ☐ Accounting period change | ☐ Alternative apportionment request included | | |

Corporation legal name

OREGON SYMPHONY ASSOCIATION IN SALEM

Federal employer identification number (FEIN)

93-6031819

Doing business as (DBA) or assumed business name (ABN)

Attn: or c/o, first name Initial Attn: or c/o, last name

Corporation current address

851 SW 6TH AVE, 385

City	State	ZIP code
PORTLAND	OR	97204-1339

Contact first name Initial Contact last name

CRAIG JOHNSON

Contact phone

503-416-6336

Email

Continued on next page



2023 Form OR-20

Oregon Department of Revenue

Page 2 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Only complete questions A through C if this is your first return, or the answer changed during this tax year.

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

B. State of commercial domicile C. Date business activity began in Oregon (MM/DD/YYYY) D. NAICS code

E. (1) Consolidated federal return (2) Consolidated Oregon return (3) Corporations included in consolidated federal return, but not in Oregon return

F. Parent corporation name, if applicable

Parent corporation FEIN, if applicable G. Number of Oregon corporations

H. List the tax years for which federal waivers of the statute of limitations are in effect and dates on which waivers expire

I. List the tax years for which your federal taxable income was changed by an IRS audit or by an amended federal return filed during this tax year

J. If first return, indicate: New business Successor to previous business
Previous business name

FEIN

K. If final return, indicate: Withdrawn Dissolved Merged or reorganized

Merged or reorganized corporation name

FEIN

L. Utility or telecommunications companies (see instructions) M. PL86-272 protected affiliate(s) attach schedule (see instructions)

N. Fill in the amount of your total Oregon sales 13,255.00

Continued on next page



2023 Form OR-20

Oregon Department of Revenue

Page 3 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

- | | | | |
|---|----|----------|-----------|
| 1. Taxable income from U.S. corporation income tax return (see instructions) | 1. | | 9,855.00 |
| 2. Total additions from Schedule OR-ASC-CORP, Section A (see instructions) | 2. | | 373.00 |
| 3. Income after additions (line 1 plus line 2) | 3. | | 10,228.00 |
| 4. Total subtractions from Schedule OR-ASC-CORP, Section B (see instructions) | 4. | | |
| 5. Income before net loss deduction (line 3 minus line 4). If income is derived from sources both in Oregon and other states, carry amount from line 5 to Schedule OR-AP, part 2, line 1 | 5. | | 10,228.00 |
| 6. Net loss deduction if not apportioned (include schedule, enter as a positive number) | 6. | | |
| 7. Net capital loss deduction if not apportioned (include schedule, enter as a positive number) | 7. | | |
| 8. Enter the apportionment percentage from Schedule OR-AP, part 1, line 23; enter 100.0000 if you don't apportion income. You must include Schedule OR-AP to apportion income | 8. | 100.0000 | % |
| 9. Oregon taxable income (line 5 minus lines 6 and 7, or Schedule OR-AP, part 2, line 12) | 9. | | 10,228.00 |

Tax

- | | | | |
|--|-----|--|--------|
| 10. Calculated excise tax (see instructions) | 10. | | 675.00 |
| 11. Schedule OR-FCG-20 adjustment (include schedule) | 11. | | |
| 12. Total calculated excise tax (line 10 minus line 11) | 12. | | 675.00 |
| 13. Minimum tax (see instructions) | 13. | | 150.00 |
| 14. Tax (greater of line 12 or line 13) | 14. | | 675.00 |
| 15. Tax adjustments (see instructions, include schedule) | 15. | | |
| 16. Tax before credits (line 14 plus line 15) | 16. | | 675.00 |

Continued on next page

2023 Form OR-20

Oregon Department of Revenue

Page 4 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Credits

17. Total standard credits from Schedule OR-ASC-CORP, Section C 17.
18. Tax after standard credits (line 16 minus line 17, not less than minimum tax) 18. **675.00**
19. Total carryforward credits from Schedule OR-ASC-CORP, Section D 19.

Excise tax

20. Excise tax after standard and carryforward credits (line 18 minus line 19, not below minimum tax; see instructions) 20. **675.00**
21. LIFO benefit recapture subtraction (see instructions) 21.
22. Net excise tax (line 20 minus line 21) 22. **675.00**
23. Estimated tax payments, other prepayments, and refundable credits from Schedule ES line 8. Include payments made with extension 23.
24. Withholding payments made on your behalf from pass-through entity or real estate income (include schedule) 24.
25. **Tax due.** Is line 22 more than line 23 plus line 24? If so, line 22 minus lines 23 and 24 **Tax due** 25. **675.00**
26. **Overpayment.** Is line 22 less than line 23 plus line 24? If so, line 23 plus line 24, minus line 22 **Overpayment** 26.
27. Penalty due with this return 27.
28. Interest due with this return 28.
29. Interest on underpayment of estimated tax (include Form OR-37) 29. **26.00**
30. Total penalty and interest (add lines 27 through 29) 30. **26.00**

Continued on next page

2023 Form OR-20

Oregon Department of Revenue

Page 5 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

31. Total due (line 25 plus line 30) **Total due 31.** 701.00

32. **Refund** available (line 26 minus line 30) **Refund 32.**

33. Amount of refund to be credited to your open estimated tax account 33.

34. Net refund (line 32 minus line 33) **Net refund 34.**

Schedule ES - Estimated tax payments, other prepayments, and refundable credits

1. Quarter 1
Payer name

Payer FEIN Date paid

1. Amount paid 1.

2. Quarter 2
Payer name

Payer FEIN Date paid

2. Amount paid 2.

3. Quarter 3
Payer name

Payer FEIN Date paid

3. Amount paid 3.

Continued on next page



11



2023 Form OR-20

Oregon Department of Revenue

Page 7 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Under penalty of false swearing, I declare that the information in this return and any enclosures are true, correct, and complete.

Officer signature

X

Date (MM/DD/YYYY)

Officer first name

Initial

Officer last name

CRAIG**JOHNSON**

Officer title

TREASURER☒ **Check the box to authorize** the following individual(s) to receive and provide confidential tax information relating to this return.

Preparer signature other than taxpayer

X

Date (MM/DD/YYYY)

Phone

Preparer license number

(503) 227-0581**9963**

Preparer first name

Initial

Preparer last name

SANG**AHN**

Preparer address

121 SW SALMON ST., STE 1100

City

State

ZIP code

PORTLAND**OR****97204****Mail refund returns and no tax due returns to:**

Refund, PO Box 14777, Salem OR 97309-0960

Mail tax-to-pay returns with payment to:

Oregon Department of Revenue, PO Box 14790, Salem OR 97309-0470

Do not include a payment voucher with your return. Include a complete copy of your federal Form 1120 and schedules.

2023 Schedule OR-ASC-CORP
Oregon Adjustments for Corporations

Oregon Department of Revenue

Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Use this form to claim additions, subtractions, or credits that aren't specifically included on your corporation or insurance return.
Use codes from the appendices in the Form OR-20, OR-20-INC, OR-20-INS, or OR-20-S instructions.

Corporation legal name (as shown on your Oregon return)

OREGON SYMPHONY ASSOCIATION IN SALEM

Federal employer identification number (FEIN)

93-6031819

Section A: Additions

Code Amount

A1.	151	A2.	373.00
A3.		A4.	
A5.		A6.	
A7.		A8.	
A9.		A10.	
A11.		A12.	
A13.		A14.	
A15.		A16.	
A17.		A18.	
A19		A20.	

A21. Enter **total** of section. Enter this amount on Form OR-20, line 2;
Form OR-20-INC, line 2; Form OR-20-INS, line 8; or
Form OR-20-S, line 2 **Total A21.**

373.00

Continued on next page



2023 Schedule OR-ASC-CORP

Oregon Department of Revenue

Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section B: Subtractions

Code Amount

B1. B2.

B3. B4.

B5. B6.

B7. B8.

B9. B10.

B11. B12.

B13. B14.

B15. B16.

B17. B18.

B19. B20.

B21. Enter **total** of section. Enter this amount on Form OR-20, line 4;
Form OR-20-INC, line 4; Form OR-20-INS, line 10; or
Form OR-20-S, line 3 **Total** B21.

Section C: Standard credits

Code Amount

C1. C2.

C3. C4.

C5. C6.

C7. Enter **total** of section. Enter this amount on Form OR-20, line 17;
Form OR-20-INC, line 11; or Form OR-20-INS, line 20 **Total** C7.

Continued on next page



2023 Schedule OR-ASC-CORP

Oregon Department of Revenue

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Section D: Carryforward credits

Code	Amount from prior year
D1.	D2.
	Amount awarded this year
	D3.
	Total used this year
	D4.
Code	Amount from prior year
D5.	D6.
	Amount awarded this year
	D7.
	Total used this year
	D8.
Code	Amount from prior year
D9.	D10.
	Amount awarded this year
	D11.
	Total used this year
	D12.
Code	Amount from prior year
D13.	D14.
	Amount awarded this year
	D15.
	Total used this year
	D16.
Code	Amount from prior year
D17.	D18.
	Amount awarded this year
	D19.
	Total used this year
	D20.

Continued on next page



2023 Schedule OR-ASC-CORP

Oregon Department of Revenue

Page 4 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

D21. Enter the **total** of the amounts of "Total used this year" in this section.
Enter this amount on Form OR-20, line 19; Form OR-20-INC, line 13;
Form OR-20-INS, line 22; or Form OR-20-S, line 15 **Total** D21.

Section E: Refundable credits

Code	Amount
E1.	E2.
Code	Amount
E3.	E4.

E5. Enter **total** of section. Enter this amount on Form OR-20, Schedule ES
line 7; Form OR-20-INC, Schedule ES line 7; or Form OR-20-INS,
Schedule ES line 7 **Total** E5.

You must include this schedule with your Oregon corporation or insurance tax return.



2023 Form OR-37
Underpayment of Oregon Corporation Estimated Tax

Oregon Department of Revenue

Page 1 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Corporation legal name (as shown on your Oregon return)

OREGON SYMPHONY ASSOCIATION IN SALEM

Federal employer identification number (FEIN)

93-6031819

Current and prior year information

1. Current year net excise or income tax (from Form OR-20, OR-20-INC, OR-20-INS, or OR-20-S)	1.	675.00
2. Prior year net excise or income tax	2.	373.00

Part 1 - Figuring the required installments

Exception 1: Figuring the required installments for exception 1.

3a. Quarter 1: Current year net tax (25% of line 1)	3a.	169.00
3b. Quarter 2: Current year net tax (25% of line 1)	3b.	169.00
3c. Quarter 3: Current year net tax (25% of line 1)	3c.	168.00
3d. Quarter 4: Current year net tax (25% of line 1)	3d.	169.00

Exception 2: Figuring the required installments for exception 2
(high-income taxpayers may use this exception for the first
installment only - See instructions).

4a. Quarter 1: Prior year net tax (25% of line 2)	4a.	93.00
4b. Quarter 2: Prior year net tax (25% of line 2)	4b.	94.00
4c. Quarter 3: Prior year net tax (25% of line 2)	4c.	93.00
4d. Quarter 4: Prior year net tax (25% of line 2)	4d.	93.00

Continued on next page



2023 Form OR-37

Oregon Department of Revenue

Page 2 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Exception 3: Annualized income (lines 22 through 28)

- 5a. Quarter 1: Net annualized tax (25% of line 28a) 5a.
- 5b. Quarter 2: Net annualized tax (25% of line 28b) 5b.
- 5c. Quarter 3: Net annualized tax (25% of line 28c) 5c.
- 5d. Quarter 4: Net annualized tax (25% of line 28d) 5d.

Exception 4: Recurring seasonal income (see instructions)

- 6a. Quarter 1: 6a.
- 6b. Quarter 2: 6b.
- 6c. Quarter 3: 6c.
- 6d. Quarter 4: 6d.

Part 2: Figuring the underpayment (high-income taxpayers, see instructions)

7. Enter the exception number claimed for quarters 1 through 4:
(1, 2, 3, or 4) 7a. 2 7b. 2 7c. 2 7d. 2
- 8a. Quarter 1: Required installment, the lesser of lines 3a, 4a, 5a
or 6a 8a. 93.00
- 8b. Quarter 2: Required installment, the lesser of lines 3b, 4b, 5b
or 6b 8b. 94.00
- 8c. Quarter 3: Required installment, the lesser of lines 3c, 4c, 5c
or 6c 8c. 93.00
- 8d. Quarter 4: Required installment, the lesser of lines 3d, 4d, 5d
or 6d 8d. 93.00

Continued on next page



2023 Form OR-37

Oregon Department of Revenue

Page 3 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 1: Underpayment calculation

10a. Required Installment (from line 8a)	10a.	93.00
11a. Estimated tax paid or credited for quarter 1	11a.	
12a. Total tax paid (from line 11a)	12a.	
13a. Overpayment. Subtract line 10a from line 12a	13a.	
14a. Underpayment. Subtract line 12a from line 10a	14a.	93.00

Quarter 2: Underpayment calculation

9b. Underpayment from line 14a	9b.	93.00
10b. Total tax due. Add lines 8b and 9b	10b.	187.00
11b. Estimated tax paid or credited for quarter 2	11b.	
12b. Overpayment from line 13a	12b.	
13b. Total tax paid. Add lines 11b and 12b	13b.	
14b. Overpayment. Subtract line 10b from line 13b	14b.	
15b. Underpayment. Subtract line 13b from line 10b	15b.	187.00

Continued on next page



2023 Form OR-37

Oregon Department of Revenue

Page 4 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 3: Underpayment calculation

9c. Underpayment from line 15b	9c.	187.00
10c. Total tax due. Add lines 8c and 9c	10c.	280.00
11c. Estimated tax paid or credited for quarter 3	11c.	
12c. Overpayment from line 14b	12c.	
13c. Total tax paid. Add lines 11c and 12c	13c.	
14c. Overpayment. Subtract line 10c from line 13c	14c.	
15c. Underpayment. Subtract line 13c from line 10c	15c.	280.00

Quarter 4: Underpayment calculation

9d. Underpayment from line 15c	9d.	280.00
10d. Total tax due. Add lines 8d and 9d	10d.	373.00
11d. Estimated tax paid or credited for quarter 4	11d.	
12d. Overpayment from line 14c	12d.	
13d. Total tax paid. Add lines 11d and 12d	13d.	
14d. Overpayment. Subtract line 10d from line 13d	14d.	
15d. Underpayment. Subtract line 13d from line 10d	15d.	373.00

Continued on next page

2023 Form OR-37

Oregon Department of Revenue

Page 5 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Part 3 - Calculating interest on underpayments (see instructions)**Quarter 1: Underpayment interest**

16a. Enter the amount of underpayment from line 14a 16a. **93.00**

17a. Date estimated payment was due 17a. **10/15/2023**

18a. Enter the earliest date the installment was paid or the due date
of the following installment 18a. **12/15/2023**

19a. Number of days between dates on lines 17a and 18a 19a. **61**

20a. Interest due (see instructions) 20a. **1.00**

Quarter 2: Underpayment interest

16b. Enter the amount of underpayment from line 15b 16b. **187.00**

17b. Date estimated payment was due 17b. **12/15/2023**

18b. Enter the earliest date the installment was paid or the due date
of the following installment 18b. **03/15/2024**

19b. Number of days between dates on lines 17b and 18b 19b. **91**

20b. Interest due (see instructions) 20b. **4.00**

Quarter 3: Underpayment interest

16c. Enter the amount of underpayment from line 15c 16c. **280.00**

17c. Date estimated payment was due 17c. **03/15/2024**

18c. Enter the earliest date the installment was paid or the due date
of the following installment 18c. **06/15/2024**

19c. Number of days between dates on lines 17c and 18c 19c. **92**

20c. Interest due (see instructions) 20c. **6.00**

Continued on next page

2023 Form OR-37

Oregon Department of Revenue

Page 6 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 4: Underpayment interest

16d. Enter the amount of underpayment from line 15d 16d. **373.00**

17d. Date estimated payment was due 17d. **06/15/2024**

18d. Enter the earliest date the installment was paid or the due date
of the return 18d. **12/15/2024**

19d. Number of days between dates on lines 17d and 18d 19d. **183**

20d. Interest due (see instructions) 20d. **15.00**

21. Total interest due (add line 20a, 20b, 20c, 20d) 21. **26.00**

Enter the amount from line 21 on the "interest on underpayment of estimated tax" line on your return.

Part 4 - Exception 3 Annualized income worksheet (see instructions)**Quarter 1 - Figuring annualized income**

22a. Number of months in annualization period 22a.

23a. Actual income for the period on line 22a, less net losses carried
forward from prior tax years 23a.

24a. Annualization factors based on selected annualized period 24a. %

25a. Annualized income (line 23a x line 24a) 25a.

26a. Annualized tax (see calculated tax rate in instructions) 26a.

27a. Less credits corporation is entitled to for months shown on
line 22a 27a.

28a. Net annualized tax (use to figure line 5a) 28a.

Continued on next page

2023 Form OR-37

Oregon Department of Revenue

Page 7 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 2 - Figuring annualized income

22b. Number of months in annualization period 22b.

23b. Actual income for the period on line 22b, less net losses carried
forward from prior tax years 23b.

24b. Annualization factors based on selected annualized period 24b. %

25b. Annualized income (line 23b x line 24b) 25b.

26b. Annualized tax (see calculated tax rate in instructions) 26b.

27b. Less credits corporation is entitled to for months shown on
line 22b 27b.

28b. Net annualized tax (use to figure line 5b) 28b.

Quarter 3 - Figuring annualized income

22c. Number of months in annualization period 22c.

23c. Actual income for the period on line 22c, less net losses carried
forward from prior tax years 23c.

24c. Annualization factors based on selected annualized period 24c. %

25c. Annualized income (line 23c x line 24c) 25c.

26c. Annualized tax (see calculated tax rate in instructions) 26c.

27c. Less credits corporation is entitled to for months shown on
line 22c 27c.

28c. Net annualized tax (use to figure line 5c) 28c.

Continued on next page

2023 Form OR-37

Oregon Department of Revenue

Page 8 of 8 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Quarter 4 - Figuring annualized income

- 22d. Number of months in annualization period 22d.
- 23d. Actual income for the period on line 22d, less net losses carried
forward from prior tax years 23d.
- 24d. Annualization factors based on selected annualized period 24d. %
- 25d. Annualized income (line 23d x line 24d) 25d.
- 26d. Annualized tax (see calculated tax rate in instructions) 26d.
- 27d. Less credits corporation is entitled to for months shown on
line 22d 27d.
- 28d. Net annualized tax (use to figure line 5d) 28d.

Include this form with your corporation return if you owe interest or meet an exception, and check the "Form OR-37" box on the return.



Form CT-12 For Oregon Charities For Accounting Periods Beginning in: 2023	Charitable Activities Section Oregon Department of Justice 100 SW Market Street Portland, OR 97201-5702 Email: charitable@doj.oregon.gov Website: https://www.doj.state.or.us VOICE (971) 673-1880 TTY (800) 735-2900 FAX (971) 673-1882 Line-by-line instructions for completing the annual report form can be found on our website.	You can now file reports and pay by credit card using our online form at https://justice.oregon.gov/paymentportal/Account/Login
---	---	---

Section I. General Information

1.

Registration #: 13337
 Organization Name: OREGON SYMPHONY ASSOCIATION
 Address: 851 SW 6TH AVE 385
 City, State, Zip: PORTLAND, OR 97204-1339

Phone: 503-228-4294 Fax:
 Email:
 Period Beginning: 07/01/23 Period Ending: 06/30/24

Cross Through Incorrect Items and Correct Here:
 (See instructions for change of name or accounting period.)

Amended Report? ☐

2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements. ☒ Yes ☐ No

3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations;
☐ in-person; ☐ direct mail; ☐ advertising; ☐ vending machine; ☐ telephone; or ☐ other solicitations. ☐ Yes ☒ No
 If yes, also write the name of the fundraising firm(s) here: _____ (If you checked "other solicitations", attach an explanation.)

4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions. ☐ Yes ☒ No

5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter. ☐ Yes ☒ No

6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.) ☐ Yes ☒ No

7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
CRAIG JOHNSON	TREASURER	503-416-6336	851 SW 6TH AVE 385, PORTLAND, OR 97204-133

8. List of Officers, Directors, Trustees and Key Employees - List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. **(Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)**

(A) Name, mailing address, daytime phone number and email address	(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: SEE IRS FORM 990 PART VII Address: Phone:		0.
Name: Address: Phone:		
Name: Address: Phone:		

Form Continued on Page 2

Section II. Fee Calculation

9. Total Revenue (From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF. For 990-N filers or others, see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)	9.	391,514.																		
10. Revenue Fee (See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.) The revenue fee is determined by the amount on line 9. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$20</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$50</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$90</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$150</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$200</td></tr> <tr><td>\$500,000 - \$999,999</td><td>\$300</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400			10.	200.
Amount on Line 9	Revenue Fee																			
\$0 - \$24,999	\$20																			
\$25,000 - \$49,999	\$50																			
\$50,000 - \$99,999	\$90																			
\$100,000 - \$249,999	\$150																			
\$250,000 - \$499,999	\$200																			
\$500,000 - \$999,999	\$300																			
\$1,000,000 or more	\$400																			
11. Net Assets or Fund Balances at End of the Reporting Period (From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)	11.	309,251.																		
12. Net Fixed Assets Used to Conduct Charitable Activities (Generally, from Part X, Line 10c on Form 990; Line 23B and possibly 24B on Form 990-EZ; or Part II, Line 14b on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.	12.	9,333.																		
13. Amount Subject to Net Assets or Fund Balances Fee (Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)	13.	299,918.																		
14. Net Assets or Fund Balances Fee (Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)			14.	30.																
15. Are you filing this report late? ☐ Yes ☒ No (If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)			15.	0.																
16. Total Amount Due (Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)			16.	230.																
17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 & 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.																				

Please Sign Here

Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

► <u>Craig Johnson</u> Signature of officer... <u>CRAIG JOHNSON</u> Officer's name (printed)	<u>5/15/2025</u> Date <u>851 SW 6TH AVE, 385, PORTLAND, OR</u> Address <u>(503) 228-4294</u> Phone	<u>TREASURER</u> Title
--	--	--

Paid Preparer's Use Only

► <u>Sang Ahn</u> Preparer's Signature <u>SANG AHN</u> Preparer's name (printed)	<u>5/15/2025</u> Date <u>121 SW SALMON ST., STE 1100, PORTL</u> Address	<u>(503) 227-0581</u> Phone
--	---	---

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitableactivities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to charitable@doj.oregon.gov.