

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

OMB No. 1545-0056

Note: If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 8 of the instructions.

Identification of Applicant

1a Full name of organization (as shown in organizing document) Oregon Women Lawyers Foundation		2 Employer identification number (EIN) (If none, see page 3 of the Specific Instructions.) 91 : 1770055
1b c/o Name (if applicable) Patricia L. Heatherman		3 Name and telephone number of person to be contacted if additional information is needed (541) 389-1770
1c Address (number and street) 1070 N.W. Bond Street	Room/Suite 303	
1d City, town, or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 3. Bend, OR 97701		4 Month the annual accounting period ends December
1e Web site address		5 Date incorporated or formed 9/9/96
7 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No If "Yes," attach an explanation.		6 Check here if applying under section: a ☐ 501(e) b ☐ 501(f) c ☐ 501(k) d ☐ 501(n)
8 Is the organization required to file Form 990 (or Form 990-EZ)? ☐ N/A ☒ Yes ☐ No If "No," attach an explanation (see page 3 of the Specific Instructions).		
9 Has the organization filed Federal income tax returns or exempt organization information returns? . . . ☒ Yes ☐ No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

Form 990-EZ Year 1996 Ogden, UT

10 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING. (See Specific Instructions for Part I, Line 10, on page 3.) See also Pub. 557 for examples of organizational documents.)

- a ☒ **Corporation**—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b ☐ **Trust**— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association**— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

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

Please
Sign
Here


(Signature)

Vice President +
Board Member

(Type or print name and title or authority of signer)

3/31/99
(Date)

Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Foundation's activities, which must be consistent with its Mission Statement ("to educate the public and the legal community about the needs of women and minorities within the justice system"), will include some or all of the following:

1. Increase diversity in the legal profession by providing scholarships to law students and law school graduates preparing for the Bar exam.
2. Tutor law students.
3. Provide grants for travel expenses to or from educational events which educate the public and the legal community about the needs of women and minorities within the justice system.
4. Provide low cost or free educational programs.
5. Encourage elementary, middle school and high school or college students to look at the law as a possible profession.
6. Provide scholarships to events and CLE's which support our mission statement.
7. Provide possible source of funding for loan forgiveness for public interest lawyers.
8. Provide education about abuse and domestic violence.
9. Generally promote pro-bono legal work.
10. Train lawyers for public speaking related to activities consistent with our mission statement.
11. Encourage daycare in the courthouse.
12. Generally promote access to justice for low income Oregonians.
13. Other charitable or educational activities consistent with our mission statement.

- 2 What are or will be the organization's sources of financial support? List in order of size.

1. Individual contributions.
2. Membership dues.
3. Law firm contributions.
4. Fundraising events.
5. Grants.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

The Oregon Women Lawyers Foundation sponsored the sale of calendars about Oregon historical women attorneys. The proceeds of this fundraiser were dedicated to the Manche Langley Scholarship Fund at North-Western School of Law at Lewis & Clark College. Oregon Women Lawyers Foundation recently launched a founding contributor membership drive.

Activities and Operational Information (Continued)**4 Give the following information about the organization's governing body:****a** Names, addresses, and titles of officers, directors, trustees, etc.

See attached

b Annual compensation

No Compensation

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

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions for Part II, Line 4d, on page 3.) ☐ Yes ☒ No
If "Yes," explain.

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

Oregon Women Lawyers Foundation is an outgrowth of Oregon Women Lawyers. Many former and current board members of Oregon Women Lawyers are assisting with the development of Oregon Women Lawyers Foundation and some serve on the Foundation Board of Directors. Now that the Foundation is established, Oregon Women Lawyers and the Oregon Women Lawyers Foundation will be run separately even though some people will be interested in both entities.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? ☒ Yes ☐ No
If "Yes," explain fully and identify the other organizations involved. The Foundation has borrowed \$259 from Oregon Women Lawyers, a 501(c)(6) organization, to file its Articles of Incorporation and the assumed business name, OWLS Foundation. This loan will be repaid once the Foundation is financially capable of doing so. OWLS includes an option on its Membership Form for voluntary membership in the Foundation. The OWLS Foundation will have office space contributed by OWLS. The Foundation may use Oregon Women Lawyers' membership mailing list.

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

Oregon Women Lawyers Foundation
Form 1023 Page 3 No. 4a

Ann Bartch
1656 SE 25th Ave
Portland OR 97214

Elizabeth Fetsch
Minor & Boone PC
PO Box 510
Newport OR 97365

Armonica Gilford
10131 SW Lancaster Rd
Portland OR 97219

Sandy Hansberger
310 SW 4th Ave Ste 1018
Portland OR 97204

Patricia Heatherman
1070 NW Bond, Ste. 303
Bend OR 97701

Corky Lai
520 SW 6th Ave Ste 825
Portland OR 97204

Katherine O'Neil
2121 SW Broadway Ste 100
Portland OR 97201

Agnes Sowle
PO Box 849
Portland OR 97207

Judy Henry
1163 State St
Salem OR 97310

Angela Lee
215 NW Greenwood Ste 200
Bend OR 97701

Diane Rynerson
PO Box 82366
Portland OR 97282-0366

Gayle Troutwine
34923 Calle Avila
Cathedral City CA 92234

Sunny Radcliffe
PO Box 40393
Portland OR 97240

Carol A. Parks
1162 Court St Ne
Salem OR 97310

Activities and Operational Information (Continued)

- 8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If none, indicate "N/A."

N/A

- 9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? ☐ Yes ☒ No

- 10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? ☐ Yes ☒ No

- b Is the organization a party to any leases? ☐ Yes ☒ No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

- 11 Is the organization a membership organization? ☐ Yes ☒ No
If "Yes," complete the following:

- a Describe the organization's membership requirements and attach a schedule of membership fees and dues.

- b Describe the organization's present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

- c What benefits do (or will) the members receive in exchange for their payment of dues?

- 12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? ☐ N/A ☐ Yes ☒ No
If "Yes," explain how the charges are determined and attach a copy of the current fee schedule.

- b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? ☐ N/A ☐ Yes ☒ No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

- 13 Does or will the organization attempt to influence legislation? ☐ Yes ☒ No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

- 14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? ☐ Yes ☒ No
If "Yes," explain fully.

Technical Requirements

- 1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? ☐ Yes ☒ No
If you answer "Yes," do not answer questions on lines 2 through 6 below.

- 2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- ☐ a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church. See **Specific Instructions**, Line 2a, on page 4;
- ☐ b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- ☐ c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

- 3 If the organization does not meet any of the exceptions on line 2 above, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? ☐ Yes ☒ No

If "Yes," your organization qualifies under Regulation section 301.9100-2, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 6.

If "No," answer question 4.

- 4 If you answer "No" to question 3, does the organization wish to request an extension of time to apply under the "reasonable action and good faith" and the "no prejudice to the interest of the government" requirements of Regulations section 301.9100-3? ☐ Yes ☐ No

If "Yes," give the reasons for not filing this application within the 27-month period described in question 3. See **Specific Instructions**, Part III, Line 4, before completing this item. Do not answer questions 5 and 6.

If "No," answer questions 5 and 6.

- 5 If you answer "No" to question 4, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? . . . ☐ Yes ☐ No

- 6 If you answer "Yes" to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here ☐ and attach a completed page 1 of Form 1024 to this application.

Technical Requirements (Continued)

7 Is the organization a private foundation?

- ☐ Yes (Answer question 8.)
☒ No (Answer question 9 and proceed as instructed.)

8 If you answer "Yes" to question 7, does the organization claim to be a private operating foundation?

- ☐ Yes (Complete Schedule E.)
☐ No

After answering question 8 on this line, go to line 14 on page 7.

9 If you answer "No" to question 7, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---------------------------------------|--|--|
| a ☐ | As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b ☐ | As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c ☐ | As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (These organizations, except for hospital service
organizations, MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d ☐ | As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e ☐ | As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f ☐ | As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g ☐ | As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h ☒ | As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i ☐ | As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j ☐ | The organization is a publicly supported organization but is not sure
whether it meets the public support test of h or i. The organization
would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vi)
or Section 509(a)(2) |

If you checked one of the boxes a through f in question 9, go to question
 14. If you checked box g in question 9, go to questions 11 and 12.
 If you checked box h, i, or j, in question 9, go to question 10.

Technical Requirements (Continued)

- 10** If you checked box h, i, or j in question 9, has the organization completed a tax year of at least 8 months?
- ☒ **Yes**—Indicate whether you are requesting:
- ☒ A definitive ruling. (Answer questions 11 through 14.)
- ☐ An advance ruling. (Answer questions 11 and 14 and attach two Forms 872-C completed and signed.)
- ☐ **No**—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the Form 1023.
- 11** If the organization received any unusual grants during any of the tax years shown in Part IV-A, **Statement of Revenue and Expenses**, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

No such grants were received.

- 12** If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here ☒ and:

a Enter 2% of line 8, column (e), Total, of Part IV-A \$114.50

b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 12a above. None

- 13** If you are requesting a definitive ruling under section 509(a)(2), check here ☐ and:

a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions**, Part II, Line 4d, on page 3.)

b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule:
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?		X	D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?	X		H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Schedule H. Organizations Providing Scholarship Benefits, Student Aid, Etc. to Individuals

- 1a. *Describe the nature and the amount of the scholarship benefit, student aid, etc., including the terms and conditions governing its use, whether a gift or a loan, and how the availability of the scholarship is publicized. If the organization has established or will establish several categories of scholarship benefits, identify each kind of benefit and explain how the organization determines the recipients for each category. Attach a sample copy of any application the organization requires individuals to complete to be considered for scholarship grants, loans, or similar benefits. (Private foundations that make grants for travel, study, or other similar purposes are required to obtain advance approval of scholarship procedures. See Regulations sections 53.4945-(c) and (d).*

It is anticipated that the organization will establish some form of scholarship program, to provide financial assistance to students at Oregon law schools consistent with our mission statement. That program would be patterned on existing law school scholarship programs in Oregon, including those operated by the Oregon State Bar Affirmative Action Program and the Oregon Law Foundation. Under these programs, grants are given to eligible students on the basis of financial need, in amounts of approximately \$500-\$1000 per student per year. Availability of the scholarships is widely publicized through the schools' financial aid offices. At this time Oregon Women Lawyers Foundation anticipates making not more than one class of scholarship benefits.

Attached are copies of the Oregon State Bar Affirmative Action Program's guidelines and application forms for its scholarship Program. Oregon Women Lawyers Foundation anticipates using an application form and procedures which would be modeled on these documents.

(1b. and 1.c – N/A)

2. *What limitations or restrictions are there on the class of individuals who are eligible recipients? Specifically explain whether there are, or will be, any restrictions or limitations in the selection procedures based upon race or the employment status of the prospective recipient or any relative of the prospective recipient. Also indicate the approximate number of eligible individuals.*

To any individual or activity consistent with our mission statement. The mission of Oregon Women Lawyers Foundation is to educate the public and the legal community about the needs of women and minorities within the justice system.

3. *Indicate the number of grants the organizations anticipates making annually:*

Number restricted by funds available.

4. *If the organization bases its selections in any way on the employment status of the applicant or any relative of the applicant, indicate whether there is or has been any direct or indirect relationship between the members of the selection committee and the employer. Also indicate whether relatives of the members of the selection committee are possible recipients or have been recipients.*
5. *Describe any procedures the organization has for supervising grants (such as obtaining reports or transcripts) that it awards, and any procedures it has for taking action if the terms of the grant are violated.*

It is contemplated that these funds will be credited directly to the recipient's law school's tuition account, not given directly to the student, to ensure that the funds are expended for the purpose for which they were given, i.e., tuition assistance.