



## CHARITABLE ORGANIZATIONS FACT SHEET

Oregon Revised Statute (ORS) 825.017(13) provides that:

***Vehicles owned or operated by, or under contract with, a charitable organization when exclusively engaged in performing transportation, either one way or round trip, necessary to the operation of the charitable organization. As used in this subsection, "charitable organization" means an organization that has no capital stock and no provision for making dividends or profits, but derives its funds principally from public and private charity and holds them in trust for the promotion of the welfare of others and not for profit. Any organization claiming an exemption under this subsection shall file an affidavit with the department stating that it is organized and operated in accordance with the requirements of this subsection.***

Application for a charitable exemption under ORS 825.017(13) is made by sending ODOT Motor Carrier Transportation Division an affidavit certifying that the charity meets all of the above statutory requirements. This brief letter or statement needs to be signed, dated and prepared on the applicant's letterhead. It also needs to include contact information such as the name and title of the contact person, address, phone number, fax number, e-mail address, and the charity's employer identification number (EIN). Please also submit supporting evidence with the affidavit, if available, including:

- A copy of an IRS determination letter establishing your organization as exempt from payment of federal income tax under section 501(c)(3) of the US Tax Code.
- A copy of bylaws or articles of incorporation showing the corporate purpose, and
- A brochure, other printed material, or web-site address with information and the charity and its operations.

As part of the review process, three data bases will be checked for active registration.

- Corporations operating in Oregon need to register with the Corporation Division of the Oregon Secretary of State's Office, [www.sos.state.or.us](http://www.sos.state.or.us) or 503-986-2200.
- Charities (other than churches) owning property, operating or soliciting donations in Oregon must register with The Charitable Activities Section of the Oregon Department of Justice. Please call 971-673-1880 for assistance.
- The Internal Revenue Service maintains a list of charitable organizations that can be searched by EIN. This site is, [www.irs.gov](http://www.irs.gov) or you may call 877-829-5500.

Qualified charities will receive a letter with a MCTD Exemption Number. This is the number that needs to be entered on DMV Form 735-0149 (Charitable/Nonprofit Exemption Certification Form) to obtain charitable (CN) plates. Note that only vehicles registered at 8,000 pounds or more, may obtain charitable (CN) plates.

Please also note that ORS 805.050 requires private, nonprofit, charitable schools educating K-12 students to register certain vehicles for school bus (SC) plates. If you have questions, please call the Oregon Department of Education at 503-947-5819.