

Tribal Cultural Program Partners with The Oregon Cultural Trust

1) What is The Oregon Cultural Trust?

The trust is an innovative funding mechanism meant to strengthen every aspect of Oregon's culture through a permanent endowment that will grow to more than \$200 million.

Since its creation, more than 12,000 Oregonians have contributed to the trust, enabling us to add \$4.6 million to the endowment and award more than \$3.5 million in grants statewide.

2) How is the Cultural Trust funded?

The funding for the Cultural Trust comes from three sources:

- Contributions by individuals and businesses directly to the trust
- From the conversion of certain state-owned surplus assets
- Revenue derived from the sale of a special "culture" license plate

3) How does the contribution work?

Your contribution to the trust is eligible for a dollar-for-dollar tax credit against your Oregon income tax liability when you also contribute in the same tax year to a qualifying Oregon non-profit cultural organization such as the Confederated Tribes of Siletz Cultural Center/Endowment.

4) What is the difference between a tax credit and a tax deduction?

A tax deduction reduces your taxable income – the total income on which the tax rate is applied to figure the amount of tax due. A tax credit is an amount subtracted from the total amount of tax due after completion of all other tax computations. A tax credit reduces your taxes more than a tax deduction.

The use of this tax credit allows you to **redirect** a portion of taxes you would be obligated to pay. You are saying to the State of Oregon, "Please put \$500 (or \$1,000) of my taxes into the Cultural Trust to support arts and culture in Oregon."

5) Are there limits on the amount of tax credit I can take for my gift to the trust?

You can receive a tax credit for your direct contributions to the Cultural Trust of up to \$500 for individuals (\$1,000 per household filing jointly).

6) Is the tax credit available to businesses as well as individuals?

Yes, Oregon corporations may take a 100 percent Oregon tax credit up to a maximum of \$2,500 in contributions to the Cultural Trust.

7) Can I get an Oregon tax credit without itemizing deductions on my federal tax return?

Yes, although you will get no tax benefit for your contribution to the qualified non-profit cultural organization.

8) Are taxpayers entitled to a federal charitable contribution deduction for the gift to the Oregon Cultural Trust as well as to the qualified charity?

Under IRC Section 170 (c)(1), contributions to the Oregon Cultural Trust qualify as deductible charitable contributions on the federal tax return. However, if you take a deduction for a charitable contribution to the Cultural Trust on your federal income tax return, that amount must be added back to your income on your Oregon income tax return in order to claim the Oregon tax credit. See question 10 below.

9) Can I take both an Oregon tax credit and a charitable deduction on my federal taxes for my gift to the Oregon Cultural Trust?

Yes. See question 8 above.

10) How much may I contribute to the Oregon Cultural Trust in one year?

You may contribute as much as you wish, but your Oregon tax credit will be limited to the amount of your matching gifts to qualifying non-profit cultural organizations in that calendar year, up to the maximum amount of the tax credit for individuals (\$500 or \$1,000) or corporations (100 percent of up to \$2,500).

11) How will my contribution to the Oregon Cultural Trust be used?

Fifty-eight percent of all funds go directly to the permanent endowment. The other 42 percent is invested in Oregon in three ways:

- Every county and all nine federally recognized American Indian tribes receive an annual grant that helps them expand programs and increase access to culture in their local community.
- The state's largest cultural organizations (our five key partner agencies in the arts, heritage, historic preservation, and the humanities) receive funding to support their already existing programs.
- Cultural organizations across the state are able to apply for competitive grants that help support, stabilize and grow cultural projects.

12) How will my contribution to the Confederated Tribes of Siletz Cultural Center/Endowment be used?

One hundred percent of all funds will be used for the construction of the tribal cultural center. Upon completion of the center's construction, the ongoing donations will be used for operations of the center. *

13) For more information about how to make a contribution, please contact Brenda Bremner, tribal general manager, or visit the Oregon Cultural Trust's Web site at www.culturaltrust.org.



Dave Edwards accepts a check from Bud Lane and Tina Retasket. (photo by Diane Rodriguez)

Tribe Donates \$15,000 to Siletz Fire District

The Confederated Tribes of Siletz Indians donated \$15,000 to the Siletz Rural Fire Protection District in November.

Tribal Council member Alfred "Bud" Lane IV and Tina Retasket, assistant general manager for the tribe, presented Fire Chief Dave Edwards with the check in a small ceremony at the tribal administration building in Siletz.

"As a tribe, we believe in taking care of the community. We're a part of you and you're a part of us," said

Retasket. "It gives us great pleasure to present you with this check."

The Siletz Tribal Housing Department contributed \$5,000 of the total amount, with \$10,000 coming from other tribal resources.

"On behalf of the board and the department, I'd like to thank the Tribal Council for supporting the fire district," said Edwards. He added that the money will go into the department's general fund and the department is trying to raise money for a new fire truck.

Tribal Fund Distributes \$462,350

The Siletz Tribal Charitable Contribution Fund made another round of distributions in November and the seven-member advisory board has distributed more than \$3.8 million since its inception in 2001.

Thirty-five organizations shared \$462,350 in contributions when checks were presented at Chinook Winds Casino Resort in Lincoln City, Ore. This included \$10,000 for the Peace Harbor Hospital Foundation in Florence, Ore., for a state-of-the-art wireless and portable laptop ultrasound device; \$9,723 for the Kings Valley Area Association in Philomath, Ore., to assist with public safety renovations, including fencing around the community center; and \$8,000 to Habitat for Humanity of Lincoln County to help provide the foundation and plumbing for a home.

The Siletz Tribe is proud of its contributions through employment, monetary donations, and cooperative measures to the Siletz community, Lincoln County, and the state of Oregon. The tribe has honored its tradition of sharing within the community by distributing more than \$5.9 million through the Siletz Tribal Charitable Contribution

Fund and other tribal resources. Chinook Winds has donated more than \$1.25 million in cash and fund-raising items since it opened in 1995. The casino also provides in-kind donations of convention space for various fund-raisers as well as technical support, advertising, and manpower for many events.

Eligibility for money from the Charitable Contribution Fund is limited to two categories:

- Entities and activities located in the Siletz Tribe's 11-county service area (Lincoln, Tillamook, Linn, Lane, Benton, Polk, Yamhill, Marion, Multnomah, Washington, and Clackamas counties)
- American Indian entities and activities located anywhere in the United States

The next deadline to submit applications is Dec. 14, 2007. Applications and requirements can be obtained at www.ctsi.nsn.us/Charitable_Contributions.html; from Kelley Ellis at 1-800-922-1399, ext. 1227, or 541-444-8227; or by mail at Siletz Tribal Charitable Contribution Fund, P.O. Box 549, Siletz, OR 97380-0549.