

The Giving Gift

Non-profits need your help this holiday season.

Even if you don't have time this holiday to build a home for the homeless, plant a thousand acres of trees, or help Iraqi children learn to read, you can still consider giving charitable donations or volunteering your extra time to local organizations that do all that and more. Eugene is home to hundreds of great nonprofits doing great work in our community and in the world. We can't list them all but here are a few you might consider making donations to this holiday season.

Have fun while you contribute to **FOOD for Lane County**. Just show up at Café Paradiso this Friday to hear local band Android Ethic rock out for a good cause. The cover is just \$8 and half of it will go to help feed hungry people in Lane County.

There are plenty of other ways to help put food on tables this holiday season. Try donating extra box and canned food to the **Emerald Community Center** emergency food box at 90 Lawrence St., or volunteer at a local soup kitchen such as the **Eugene Mission**, located at 1542 W. First St.

Don't forget that the four-legged furry friends who have to spend Christmas in a shelter need to eat too. The **Greenhill Humane Society** has its annual "Share A Little Love" campaign this time of year; donate to their fund by sending your contribution to 88530 Green Hill Road, Eugene, or by logging on to www.green-hill.org

Eugene's **Growers Market** supports local organic farmers. Visit their selection of fresh health food at 454 Willamette St. from 4-7 pm on Tuesdays, or call 687-1145 for more information on how you can help.

To help protect and preserve Oregon's natural landscape and wildlife, send donations to **Oregon Chapter Sierra Club** at 2950 SE Stark, Suite 110, Portland, OR 97214. You can also find meetings and other ways to take action by visiting Oregon.sierraclub.org

St. Vincent de Paul Society of Lane County supports the Eugene community in a wide variety of ways. To donate goods, visit one of St. Vincent's drive-through donation centers listed in the phone book or call 345-0595 to arrange for pick-up of larger household items and appliances. You can donate your vehicle to St. Vincent's "Cars for a Cause" program by calling 607-4541, or you can volunteer your time at their social service office by contacting Roxanne at 689-6747 or Julie at 607-9733.

If you can't find anything to do with all your old office or kitchen supplies, you should log on to the **Downtown Initiative for the Visual Arts (DIVA)** website at www.divanow.org to check out their "wish-list." Your donation to DIVA helps support local artistic culture and keeps Eugene artists painting into the new year.

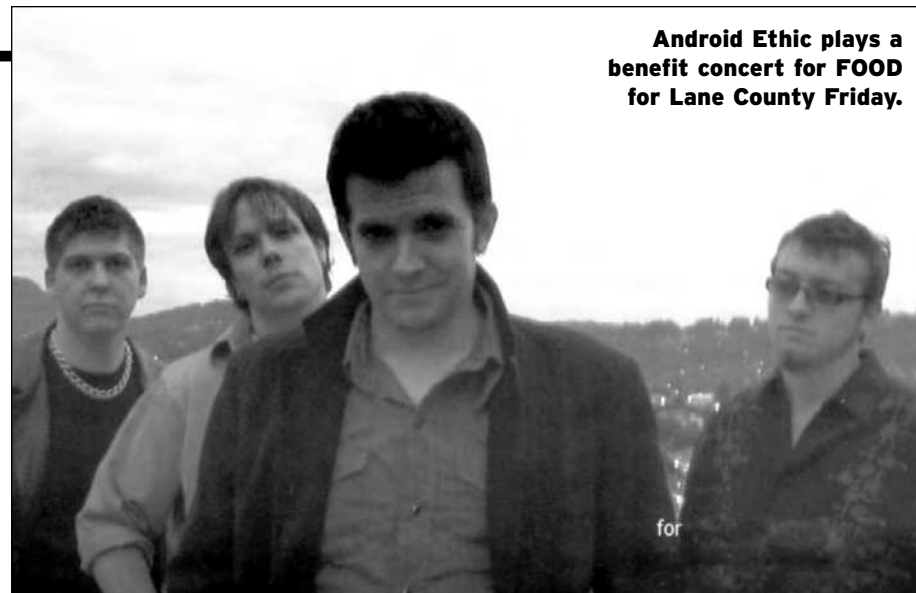
The **Oregon Cultural Trust** supports our unique Oregon culture as well. Their wide range of support varies from museums to dance performances, and the ways you can donate range just as much. Check out their website to find out how you can help—from sending funds to buying an abstract license plate design. www.culturaltrust.org (see

story below).

Local theaters need your help too. **Willamette Repertory Theatre, Lord Leebrick Theatre, The Very Little Theater, Actor's Cabaret** and **Cottage Theatre** all work on tight budgets and aren't supported by a larger institution such as UO or the LCC. Yet they continue to entertain, enlighten and challenge social norms and the status quo.

The **Eugene Education Fund** supports students in School District 4J by funding projects to ensure they have the best education possible despite cuts in state funding. To donate to the entire project or to a school of your choice, send checks to "EEF" (and any additional designations) to EEF, P.O. Box 1015, Eugene, 97440.

Sexual Assault Support Services



Android Ethic plays a benefit concert for FOOD for Lane County Friday.

(SASS) works to end oppression and sexual violence through youth education, support services, and outreach programs. Send donations to 591 W. 19th Ave., Eugene, or call 484-9791 to find out how you can help.

To support the efforts of our troops in Iraq, consider **Operation Iraqi Children** for

your charity. The organization is a grass-roots program that enables Americans to send School Supply kits to the schools that were severely neglected under the dictatorship of Saddam Hussein. To give a tax-deductible donation, visit the website at www.operationiraqichildren.org. **EW**

Oregon Cultural Trust

Make your cultural donation and keep it too!

Local arts organizations are struggling to keep their doors open while many Oregonians could easily afford to make donations, but are not aware of the generous tax breaks now available.

The Oregon Cultural Trust (OCT) is a statewide program legislated into existence in 2001 to preserve and support Oregon's culture and heritage, and to encourage public funding for the arts.

OCT's goal is to build up, largely from donations, a protected long-term endowment of more than \$200 million that will in turn generate substantial funding for cultural organizations and activities. Oregon currently ranks near the bottom in terms of state support for arts and culture, behind Arkansas and Alabama. The oldest state-funded society in Oregon, the Oregon Historical Society, lost all state funding last year.

However, Oregonians clearly care about the arts and culture and many make individual donations. All donors now have the opportunity to effectively double their contributions at no cost to themselves by matching such contributions with a donation to OCT in exchange for a 100 percent tax credit. "Tax credit reduces your tax bill, whereas tax deduction lowers your taxable income," says Scott Palmer, OCT's trust manager since last August.

Yet Palmer notes that so far only 4,500 people in Oregon (243 in Lane County) take advantage of tax credits per year: "That's 3 to 5 percent of the total number of people who write checks for cultural purposes, a very small percentage!"

To contribute to OCT and get money back as a dollar-for-dollar tax credit, individuals must first make a (tax-deductible) donation to a nonprofit cultural organization of their choice, then write a matching check to OCT. The amount given to OCT (up to \$500 per person and \$2,500 for corporate organizations) will be returned in the form of a state tax credit.

For a person in the middle-bracket income, a \$1,000 donation to a cultural nonprofit matched by a \$1,000 contribution to OCT will result in a \$2,000 federal tax deduction and \$1,000 state tax credit. The actual cost of a \$2,000 donation may be

as little as \$250.

People interested in participating should note, however, that if their contribution exceeds their state tax liability, they will not get all of their money back because this is not a refundable tax credit. "You get it refunded only up to your tax liability," says Hollis, a CPA and member of the DIVA Board. "You should make a check with the amount you think you'll be taxed by the state."

"OCT is the only example of direct democracy in taxation in the U.S.," said Palmer. "It allows you to say: I want my money to go to culture."

Palmer sees the Cultural Trust tax credit as a great leverage for arts organizations to raise money: "The OCT tax credit exists to make people increase their contributions to cultural organizations and to augment the cultural state fund."

Forty-two percent of OCT funds are distributed annually

through grants to Oregon's 36 counties and nine Indian tribes, to local cultural organizations, and to five statewide cultural partner agencies (the Oregon Arts Commission, the Oregon Council for the Humanities, the Oregon Heritage Commission, the Oregon Historical Society and the State Historic

Preservation Office). The remaining 58 percent feed the endowment.

The Trust receives money from the sale of the OCT license plate designed by artist Kelly Kievit and the sale of surplus state land, but gifts from individuals and businesses are its most important source of funding.

Donors interested in doubling their contributions at no cost will find OCT brochures at their favorite cultural nonprofits. Further information is available at www.culturaltrust.org or by calling (503) 986-0088. Palmer also advises potential donors to talk to their CPA or tax adviser. To purchase the OCT license plate, contact your local DMV or go to www.oregondmv.com/Vehicles/sample_plate.htm.

Contributions made by the Dec. 31 deadline will qualify donors to receive a dollar-for-dollar credit on their 2004 Oregon State income tax. - Sylvie Pederson