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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► **Do not enter Social Security numbers on this form as it may be made public.**

► **Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 6/01 **, 2013, and ending** 5/31 **, 2014**

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C
Portland Opera Guild
PO Box 25028
Portland, OR 97298

D Employer identification number 23-7257400

E Telephone number

F Group Exemption Number ►

G Accounting Method [X] Cash [ ] Accrual Other (specify) ►

H Check ► [X] if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

I Website: ► www.portlandoperaguild.com

J Tax-exempt status (check only one) – [X] 501(c)(3) [ ] 501(c) ( ) ◄(insert no) [ ] 4947(a)(1) or [ ] 527

K Form of organization [ ] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 33,608.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I [X]

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	10,488.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	7,252.
	4	Investment income		4	377.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ 9,723. of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	15,499.	
	c	Less direct expenses from gaming and fundraising events	6c	16,039.	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	-540.
	7a	Gross sales of inventory, less returns and allowances	7a	-8.	
	b	Less. cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	-8.
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►		9	17,569.
EXPENSES	10	Grants and similar amounts paid (list in Schedule O) See Schedule O		10	37,500.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	300.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	1,596.
	16	Other expenses (describe in Schedule O) See Schedule O		16	2,919.
	17	**Total expenses.** Add lines 10 through 16 ►		17	42,315.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	-24,746.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	45,309.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ►		21	20,563.

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BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2013)

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Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II [X]

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	45,309.	22	20,973.
23	Land and buildings		23	
24	Other assets (describe in Schedule O) See Schedule O		24	-185.
25	**Total assets**	45,309.	25	20,788.
26	**Total liabilities** (describe in Schedule O) See Schedule O	0.	26	225.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	45,309.	27	20,563.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III [X]

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28	Contribution to Portland Opera Association supports opera in Oregon. (Grants $ 25,000.) If this amount includes foreign grants, check here ► [ ]	28a	25,000.
29	Member luncheon and newsletter keeps member informed and interested in opera. (Grants $) If this amount includes foreign grants, check here ► [ ]	29a	7,088.
30	Scholarship for artist to study at the Metropolitan Opera. (Grants $ 4,500.) If this amount includes foreign grants, check here ► [ ]	30a	4,500.
31	Other program services (describe in Schedule O) See Schedule O (Grants $ 3,000.) If this amount includes foreign grants, check here ► [ ]	31a	3,190.
32	**Total program service expenses** (add lines 28a through 31a) ►	32	39,778.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV [ ]

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Attached	0	0.	0.	0.

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V See Schedule O [X]

			Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O		33		X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise, explain the change on Schedule O (see instructions)		34		X
35a Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		35a		X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O		35b		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III		35c		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		36		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ►	37a 0.			
b Did the organization file **Form 1120-POL** for this year?		37b		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		38a		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b N/A			
39 Section 501(c)(7) organizations Enter				
a Initiation fees and capital contributions included on line 9	39a N/A			
b Gross receipts, included on line 9, for public use of club facilities	39b N/A			
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 0., section 4912 ► 0., section 4955 ► 0.				
b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		40b		X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►	0.			
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►	0.			
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T		40e		X

41 List the states with which a copy of this return is filed ► None

42a The organization's books are in care of ► Steve Lidston Telephone no. ►

Located at ► PO Box 25028 Portland OR ZIP + 4 ► 97298

		Yes	No
b 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)? If 'Yes,' enter the name of the foreign country ►	42b		X
See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts**			
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country ►	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► [ ] N/A and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A

		Yes	No
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44a		X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44b		X
c Did the organization receive any payments for indoor tanning services during the year?	44c		X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	44d		
45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	45a		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	47		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		X
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b If 'Yes,' was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter 'None '

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W 2/1099 MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None		0.	0.	0.

f Total number of other employees paid over $100,000 ► 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter 'None '

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		0.

d Total number of other independent contractors each receiving ove

52 Did the organization complete Schedule A? **Note.** All section 501(charitable trusts must attach a completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying true, correct, and complete Declaration of preparer (other than officer) is based on all informat

Sign Here

Signature of officer

Doris Pascoe

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature
Steven L. Weiland	Steven L. We

Firm's name ► Steven L. Weiland

Firm's address ► 31175 SW Otto Lane
Wilsonville, OR 97070

May the IRS discuss this return with the preparer shown above? See in

SCHEDULE A
(Form 990 or 990-EZ)

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.

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Portland Opera Guild	23-7257400

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 11, 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)

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 [X] 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)

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

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h

a [ ] Type I **b** [ ] Type II **c** [ ] Type III – Functionally integrated **d** [ ] Type III – Non-functionally integrated

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11 g (i)**		
(ii) A family member of a person described in (i) above?	**11 g (ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	**11 g (iii)**		

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

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**)	(iv) Is the organization in column (i) listed in your governing document? Yes	No	(v) Did you notify the organization in column (i) of your support? Yes	No	(vi) Is the organization in column (i) organized in the U S ? Yes	No	(vii) Amount of monetary support
(A)										
(B)										
(C)										
(D)										
(E)										
Total										

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

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five 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 2013 (line 6, column (f) divided by line 11, column (f)) **14** %

15 Public support percentage from 2012 Schedule A, Part II, line 14 **15** %

16a **33-1/3% support test – 2013.** If the organization did not check the box on line 13, and the 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 – 2012.** 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 – 2013.** 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 IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test – 2012.** 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 IV 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 ► ☐

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

(Complete only if you checked the box on line 9 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 yr beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants ')	27,906.	31,454.	30,345.	35,189.	20,211.	145,105.
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	33,332.	34,932.	30,127.	36,203.	15,499.	150,093.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 **Total.** Add lines 1 through 5	61,238.	66,386.	60,472.	71,392.	35,710.	295,198.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
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	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 **Public support** (Subtract line 7c from line 6)						295,198.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	61,238.	66,386.	60,472.	71,392.	35,710.	295,198.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	86.	86.	86.	312.	377.	947.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	86.	86.	86.	312.	377.	947.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
13 **Total Support.** (Add lns 9,10c, 11 and 12)	61,324.	66,472.	60,558.	71,704.	36,087.	296,145.

14 **First five 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 2013 (line 8, column (f) divided by line 13, column (f))	15	99.68 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.49 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	0.32 %
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	0.51 %

19a **33-1/3% support tests – 2013.** 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 ► [X]

b **33-1/3% support tests – 2012.** 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.
► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: Portland Opera Guild

Employer identification number: 23-7257400

Part I **Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ►						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

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

Part II **Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 Annual Benefit (event type)	(b) Event #2 Luncheons (event type)	(c) Other events None (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	19,113.	6,234.		25,347.
	2 Less Charitable contributions	9,723.			9,723.
	3 Gross income (line 1 minus line 2)	9,390.	6,234.		15,624.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		500.		500.
	7 Food and beverages		5,867.		5,867.
	8 Entertainment				
	9 Other direct expenses	9,158.	721.		9,879.
	10 Direct expense summary Add lines 4 through 9 in column (d) ►				16,246.
	11 Net income summary Subtract line 10 from line 3, column (d) ►				-622.

Part III **Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
REVENUE	1 Gross revenue				
DIRECT EXPENSES	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ►				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ►				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If 'No,' explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If 'Yes,' explain _____

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If 'Yes,' enter the amount of gaming revenue received by the organization ► $ _____ and the amount of gaming revenue retained by the third party ► $ _____

c If 'Yes,' enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► $ _____

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.
► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: Portland Opera Guild

Employer identification number: 23-7257400

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

To stimulate interest and participation in opera for the benefit of cultural, educational, and musical life in Oregon and to assist artist in the art and in the pursuit of opera.

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? No

Portland Opera Guild 23-7257400

Form 990-EZ, Part I, Line 10
Grants and Similar Amounts Paid In Excess of $5,000

Class of Activity:	Support Opera in OR	
Donee's Name:	Portland Opera Association	
Donee's Address:	211 SE Caruthers Portland, OR 97214	
Cash Amount Given:		$ 25,000.

Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	$ 370.
Bank Service Charges	357.
Holiday Program	190.
Information Technology	348.
Membership	100.
Miscellaneous	525.
Office Expenses	225.
Storage	699.
Web Site	105.
Total	$ 2,919.

Form 990-EZ, Part II, Line 24
Other Assets

	Beginning	Ending
Accounts Receivable	$ 0.	$ -185.
Total	$ 0.	$ -185.

Form 990-EZ, Part II, Line 26
Total Liabilities

	Beginning	Ending
Accounts Payable and Accrued Expenses	$ 0.	$ 225.
Total	$ 0.	$ 225.

Form 990-EZ, Part III, Line 31
Statement of Program Service Accomplishments

Description	Grants	Program Service Expenses
Contribution to Portland State University Foundation supports Opera in Oregon. Includes Foreign Grants: No	3,000.	3,000.
Holiday program consists of programs during the holiday season designed to expose and educate the general public about opera.		190.

Portland Opera Guild 23-7257400

Form 990-EZ, Part III, Line 31 (continued)
Statement of Program Service Accomplishments

Description	Grants	Program Service Expenses
Includes Foreign Grants: No		
Total	$ 3,000.	$ 3,190.

Portland Opera Guild Board of Directors Roster - Revised October 10, 2014

Executive Committee

Rodney Mazour	President	Kayla Gutierrez	Secretary
Jeanne Buschbach	Vice President	Doris Pascoe	Treasurer
Susan Muccigrosso	Vice President–Events	Patricia Holloway	Past President
Paul Riedel	Vice President-Marketing and Communication		

Directors

Jeanne Buschbach	Director	Mobile 503.347.1490 Home 503.305.5271	cjbuschbach@gmail.com
Kayla Gutierrez	Director	Mobile 503.720.1474	operarockspdx@gmail.com
Robert Haley	Director	Mobile 503.318.7588 Home 503.293.3890	Comets1946@gmail.com
Patricia Holloway	Director	Mobile 503.449.6605	patricia@patriciaholloway.com
Jan Kem	Director	503.799.6871	jankem39@comcast.net
Norman Krasne	Director	360.210.5420	nkrasne@comcast.net
Steve Lidston	Director	Mobile 360.518.0016 Work 360.823.0380	stevelidston@rocketmail.com
Rodney Mazour	Director	360.256.5011	rmazour@comcast.net
Susan Muccigrosso	Director	503.939.5172	Susan0667@comcast.net
Laura Newton	Director	360.690.6292	lauranewton@gmail.com
Doris Pascoe	Director	503.260.5854	mailbox@sterlingcmi.com
Paul Riedel	Director	408.391.4133	pariedel@ey.com
Don Svela	Director	503.656.4604	dsvela@comcast.net

Liaisons

Jutta Allen	MONC	503.294.0010	juttaallen@comcast.net
Christine Meadows	Portland State University	503.349.0853	meadowsc@pdx.edu
Lacey Rowberg	Portland Opera	503.41.0601	lrowberg@portlandopera.org

Additional Key Contact:

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