



## **Tax Status of Gifts to Senior & Disabled Services**

The Senior Meals Program and Senior Connections are programs operated by Senior & Disabled Services, a division of Lane Council of Governments. Lane Council of Governments (LCOG) is established pursuant to Oregon Revised Statutes 190.003 through 190.110 which provide that units of local government may enter into an inter-governmental agreement with other units of local government for the performance of any function or activity authorized to be performed by the parties to the agreement (ORS 190.010).

In the opinion of Jones & Roth, our audit firm, LCOG is an instrumentality of political subdivisions of the State of Oregon. Therefore, contributions to the Senior Meals Program, Senior Connections, Senior & Disabled Services or LCOG, made for exclusively public purposes, are deductible as charitable contributions under section 170 (c) (1) subject to the limitations of section 170 (b) (1) (B).

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Donors who must restrict their gifts to 501 (c) (3) organizations may direct their gift to the **Lane Senior Support Coalition**, a 501 (c) (3) non-profit organization based in Lane County, Oregon, which has been developed to find collaborative solutions that benefit the citizens of Lane County. One specific focus area has been providing support to programs and projects that help to meet the needs of low-income seniors in Lane County. The Lane Senior Support Coalition can accept gifts which will benefit:

- \*Senior Meals Program,
- \*Meals on Wheels
- \*Senior Connections
- \*Senior & Disabled Services
- \*Lane Council of Governments, made for exclusively public purposes.

For more information about giving through the Lane Senior Support Coalition call: 541-682-4483 or 541-682-3063.

*SENIOR & DISABLED SERVICES • (541) 682-4038*  
*1015 WILLAMETTE ST., EUGENE, OR 97401-3113 • FAX: (541) 682-2484*

*www.sdslane.org*  
*1-800-441-4038 • TTY (541) 682-4567*