

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,
 this application will be open
 for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**
 If the required information and appropriate documents are not submitted along with Form 8718 (with payment
 of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)
 Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) <p style="text-align: center;">Oklahoma Association of Regional Councils</p>	2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) <p style="text-align: center;">73 ; 1425706</p>			
1b c/o Name (if applicable) 	3 Name and telephone number of person to be contacted if additional information is needed <p style="text-align: center;">John Johnson (405) 521-8444</p>			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1c Address (number and street) 21 E Main St</td> <td style="width: 50%;">Room/Suite 100</td> </tr> </table>		1c Address (number and street) 21 E Main St	Room/Suite 100	
1c Address (number and street) 21 E Main St		Room/Suite 100		
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. <p style="text-align: center;">Oklahoma City, OK 73104</p>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">1e Web site address www.oarcok.org</td> <td style="width: 30%;">4 Month the annual accounting period ends December</td> <td style="width: 40%;">5 Date incorporated or formed 1/29/1992</td> </tr> </table>	1e Web site address www.oarcok.org	4 Month the annual accounting period ends December	5 Date incorporated or formed 1/29/1992	
1e Web site address www.oarcok.org	4 Month the annual accounting period ends December	5 Date incorporated or formed 1/29/1992		

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? Yes No
 If "Yes," attach an explanation.

7 Has the organization filed Federal income tax returns or exempt organization information returns? Yes No
 If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE SIGN HERE ▶ Deborah Glasgow (Signature) ▶ Deborah Glasgow (Type or print name and title or authority of signer) ▶ 1-27-16 (Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Regional Councils are voluntary associations of local governments formed under Oklahoma law. These associations deal with the problems and planning needs that cross the boundaries of individual local governments or that require regional attention. Membership of the regional councils includes local governments as well as Cities, Counties, Conservation Districts and Indian Nations. The regional councils in Oklahoma represent all seventy-seven (77) counties.

Regional councils coordinate planning and provide a regional approach to problem solving through cooperative action. Although known by several different names, including councils of governments, regional planning commissions, associations of governments and area councils, they are most commonly referred to as "regional councils" or COGs. No legal distinction exists among the different names.

Regional councils are defined by Oklahoma law as political subdivisions of the state, but they have no regulatory power or other authority possessed by cities, counties, or other local governments. As political subdivisions, regional councils are subject to state laws governing open meetings, access to public records and conduct of public officials.

PURPOSE

COGs are assisted in their regional efforts through the Oklahoma Association of Regional Councils (OARC). A statewide association of regional councils, OARC serves as a vehicle for Oklahoma's eleven COGs to collaborate, exchange success stories, educate the legislature and state agency boards and staff, and to forge a collective vision and strategy for regionalism in Oklahoma. OARC carries out its work through a governing board of directors, a structure of policy and program committees, staff associations of regional council program coordinators, and management staff. The board consists of one or more members representing each COG.

PROGRAMS HISTORY

Federal law provided the initial impetus for creating regional councils. National legislation authorized organizations directed by local elected officials to prepare a variety of regional plans at the sub state level. In their early years (1970-82), regional councils were heavily involved in comprehensive planning, with funding provided by the U.S. Department of Housing and Urban Development (HUD). Regional councils continue to do comprehensive planning, however, with funding provided from local funds, state assistance, U.S. Department of Commerce – Economic Development Administration (EDA) and special contributions; (1983-present) projects now include regional data collection and analysis, mapping, and coordination of environmental, economic, social program plans, rural fire defense, infrastructure improvement planning, transportation planning, hazard mitigation planning, and emergency 911 support services.

The Oklahoma Association of Regional Councils serves as platform for communication between the COGs to make programs and services more uniform, consistent, and efficient across the State of Oklahoma. The primary purpose of OARC and its members is to promote planning and provide a regional approach to problem solving through cooperative action across all forms of government and private sectors.

CURRENT EFFORTS & INITIATIVES

- (90%) Coordination of planning efforts, as discussed earlier, remains the focus of OARC.
- (5%) In recent years (2012-2016) State agencies have utilized OARC as the primary point of funding and administration to accomplish their (State) program initiatives. The State Department of Agriculture contracts for rural fire defense program administration through OARC, who then contracts with the COGs to provide services. 100% of the funding passes through OARC to the COGs allowing the State to have a single point of contact for services.
- (5%) Oklahoma State Department of Transportation has developed a similar process for rural transportation planning services contracting with OARC, who then contracts with COGs as providers of services.

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- 2 List the organization's present and future sources of financial support, beginning with the largest source first.
11 Regional Councils of government in the State of Oklahoma
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Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
See Attached	0

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.
n/a

5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).
n/a

6 If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.
n/a

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.
Members must be Executive Directors of Councils of Government in Oklahoma.

8 Explain how your organization's assets will be distributed on dissolution.
n/a

Part II. Activities and Operational Information (continued)

9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? Yes No
 If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? Yes No
 If "Yes," state in detail the amount received and the character of the services performed or to be performed.

11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? Yes No
 If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? Yes No
 If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? Yes No
 If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

14 Does the organization now lease or does it plan to lease any property? Yes No
 If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? Yes No
 If "Yes," explain in detail and list the amounts spent or to be spent in each case.

16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? Yes No
 If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From 1/1/15 To 12/31/15	(b) 2014	(c) 2013	(d) 2012	
1 Gross dues and assessments of members	69000	75250	35500	67500	
2 Gross contributions, gifts, etc.	711120	1237450	829955	224186	
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)	7	5	11	2	
7 Other revenue (attach schedule),				15323	
8 Total revenue (add lines 1 through 7)	780127	1312705	865466	307011	
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes,	79261	57610	80082	128473	
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule),					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages,					
15 Interest					
16 Occupancy		450	4050	5400	
17 Depreciation and depletion					
18 Other expenses (attach schedule)	929445	1001596	843713	90532	
19 Total expenses (add lines 9 through 18)	1008706	1059956	927845	224405	
20 Excess of revenue over expenses (line 8 minus line 19)	(228579)	252749	(62379)	82606	

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of 2015	
Assets			
1	Cash	1	73694
2	Accounts receivable, net	2	129340
3	Inventories	3	
4	Bonds and notes receivable (attach schedule)	4	
5	Corporate stocks (attach schedule),	5	
6	Mortgage loans (attach schedule)	6	
7	Other investments (attach schedule)	7	
8	Depreciable and depletable assets (attach schedule)	8	
9	Land	9	
10	Other assets (attach schedule)	10	
11	Total assets	11	203034
Liabilities			
12	Accounts payable	12	129339
13	Contributions, gifts, grants, etc., payable	13	
14	Mortgages and notes payable (attach schedule)	14	
15	Other liabilities (attach schedule)	15	
16	Total liabilities.	16	129339
Fund Balances or Net Assets			
17	Total fund balances or net assets	17	73695
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18	203034

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation.

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

1 Describe any services the organization performs for members or others. (If the description of the services is contained in Part II of the application, enter the page and item number here.)

COGs are assisted in their regional efforts through the Oklahoma Association of Regional Councils (OARC). A statewide association of regional councils, OARC serves as a vehicle for Oklahoma's eleven COGs to collaborate, exchange success stories, educate the legislature and state agency boards and staff, and to forge a collective vision and strategy for regionalism in Oklahoma . OARC carries out its work through a governing board of directors, a structure of policy and program committees, staff associations of regional council program coordinators, and management staff. The board consists of one or more members representing each COG.

2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in the organization?

3 Labor organizations only.—Is the organization organized under the terms of a collective bargaining agreement? . . . Yes No

If "Yes," attach a copy of the latest agreement.

OARC
Board Members

Chairman Director ACOG 2015 John Johnson	Director ASCOG Ronnie Ward	Director COEDD Pete Seikel	Director EODD Ernie Moore	Director GGEDA Ed Crone
21 E. Main Street, Suite 100 Oklahoma City, Oklahoma 73103	P.O. Box 1647 Duncan, Oklahoma 73534	400 N. Bell Avenue Shawnee, Oklahoma 74801	P.O. Box 1367 Muskogee, Oklahoma 74402	333 South Oak Street Big Cabin, Oklahoma 74332
Director INCOG 2015 Rich Brierre	Director KEDDO Danny Baldwin	Director MODA Cecil Michael	Director OEDA Justin Carnagey	Director SWODA Debora Glasgow
2 West 2nd Street, Suite 800 Tulsa, Oklahoma 74116	1002 Hwy 2 North Wilburton, Oklahoma 74578	2901 N. Van Buren Enid, Oklahoma 73701	P.O. Box 668 Beaver, Oklahoma 73932-0668	P.O. Box 569 Burns Flat, Oklahoma 73624
			2704 N. 1st Street Durant, Oklahoma 74701	



December 23, 2015

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0027

RE: RETURN 990 FOR EIN #73-1425706

Dear Sirs:

Enclosed in this package please find the following documents in regard to the Oklahoma Association of Regional Councils. Past due 990 tax returns for the Organization for 2011, 2012, 2013, & 2014. We understand that the tax-exempt status for the Organization has been previously revoked and are in the process of applying for reinstatement. As the first step to reinstatement, we are hereby filing these past due returns.

Oklahoma Association of Regional Council's long-time Executive Director, Trish Weedn retired in 2011. Ms. Weedn oversaw all aspects of the Organization both administrative and financial. Upon Ms. Weedn's retirement, she was replaced by Cheryl Taylor, who had very limited financial background. Due to some changes in the Board of Directors of the Organization and the lack of financial background of Ms Taylor the Organization's financial record keeping and compliance started to suffer. Ms Taylor left the Organization in 2014. Upon her separation, new leadership discovered the insufficient financial recordkeeping and compliance issues and began taking steps to remedy the matter.

One of our member agencies agreed to take on the task of recreating the accounting records of the Organization and has worked over the past year to help 'fix' the financial status. We have just recently completed a independent audit of the Organization from 2011-2014 and now believe we can fully account for our past, present, and future financial position.

We greatly regret the lack of oversight that led to not filing our 990 tax returns timely. We are confident now that we now have the appropriate levels of controls and awareness of regulations at all levels of our Organization to assure future compliance.

We would appreciate your review and consideration of the enclosed returns and we pledge to complete any additional measures or information you may need in a timely fashion.

Sincerely,

DEBORA GLASGOW
Treasurer



Department of Treasury
Internal Revenue Service
Ogden UT 84201-0023

COPY

Notice	CP120A
Notice date	August 18, 2014
Employer ID number	73-1425706
To contact us	Phone 1-877-829-5500 FAX 801-620-5555

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OKLAHOMA ASSOCIATION OF REGIONAL
COUNCIL
21 E MAIN ST STE 100
OKLAHOMA CITY OK 73104-2400



063256

Important message about your failure to file an annual information return or electronic notice

Your organization's tax-exempt status was automatically revoked

We haven't received a response to the previous notice we sent asking you to file your annual information return or electronic notice.

Because you haven't filed for three consecutive years, your organization's tax-exempt status was automatically revoked by law, effective May 15, 2014.

You are no longer tax-exempt. In addition, if you were eligible to receive tax-deductible contributions, you are no longer permitted to do so. Your organization's name was added to our list of organizations that are no longer tax exempt. You can find our list at www.irs.gov/charities. It is available to the public, state charity officials, and state tax officials.

What you need to do

- Because your organization is no longer tax-exempt, you may be required to file one of the following federal income tax returns:
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1041, U.S. Income Tax Return for Estates and Trusts
 The instructions for both returns explain who must file and when to file. You can download the returns and instructions at www.irs.gov. You can also obtain copies by calling 1-800-TAX-FORM (1-800-829-3676).
- Visit www.irs.gov/cp120a for more information if you think you received this notice in error.
- Contact your state to determine how this revocation affects your state responsibilities and requirements.

Next steps

Do the following if you want to reinstate your tax-exempt status:

- Apply for tax-exempt status by filing the appropriate application form below:
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request
 You must apply for reinstatement even if you did not have to apply for tax-exempt status originally.
- Send your completed application with the appropriate user fee to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Continued on back...

Y900

Notice	CP120A
Notice date	August 18, 2014
Employer ID number	73-1425706
Page 2 of 2	

Next steps - continued

- You can request prospective or retroactive reinstatement of your tax-exempt status.
- If you file an application for reinstatement and we determine that you qualify for tax-exempt status, your tax-exempt status will be reinstated from the date of your application.
 - If you request retroactive reinstatement and you include a written statement with your application that demonstrates reasonable cause for not filing for three consecutive years, and you file the returns for the three-year period for which you were revoked for not filing, your tax-exempt status will be reinstated retroactively for the revocation date.

Visit www.irs.gov/cp120a for additional information on reinstatement of your tax-exempt status, including retroactive statement.

Additional information

- Visit www.irs.gov/cp120a.
- You can also find the following online:
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1041, U.S. Income Tax Return for Estates and Trusts
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption under Section 501(a) or for Determination Under Section 120 and Form 8718, User Fee for Exempt Organization Determination Letter Request
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- If you believe you have received this notice in error because you have a letter from the IRS stating that you are not required to file an annual return or notice, or you have proof that you met your filing requirements, call 877-829-5500 (a toll-free number) or visit www.irs.gov/cp120a for further information about where to send your letter or proof of filing.
- Keep a copy of this notice in your permanent records. It could help resolve future questions about your tax-exempt or foundation status.

Please call 877-829-5500 (a toll-free number) with any questions you may have.