

MEMORANDUM OF UNDERSTANDING between
CITY OF PORTLAND, OREGON REVENUE BUREAU
and
WORKSYSTEMS, INC.

I. PURPOSE AND DEFINITIONS

The purpose of this agreement is to provide clarification of implementation responsibilities for the Youth Employment Credit Programs for the first two years of the pilot project (until approximately 12/31/2012).

For the purposes of this agreement, the following definitions apply:

- *Program* will refer to the Youth Employment Credit Programs.
- *WSI* will refer to Worksystems, Inc. of Portland, Oregon, a nonprofit organization that funds career placement and training services in the City of Portland.
- *RB* will refer to the City of Portland, Oregon Revenue Bureau or its successor entity..
- *MOU* will refer to this document entitled "Memorandum of Understanding between City of Portland, Oregon and Worksystems, Inc."

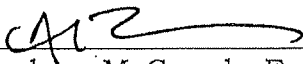
II. RESPONSIBILITIES OF RB

1. To inform the public about the program through web sites and routine mailings to businesses.
2. To provide the pre-numbered program credit certificates to WSI.
3. To accept as payment of business license taxes when processing the recipient's business tax return, the credit indicated on the attached pre-numbered credit certificate.
4. To provide a year-end report after the 2011 or 2012 tax year addressing challenges and successes and recommendations of the program for the future.

III. RESPONSIBILITIES OF WSI

1. To function as the sole "Youth Certifying Agency" for the program.
2. To inform the public through web sites and routine mailings to businesses about the program.
3. To actively market to businesses the benefits of these credit programs.
4. To inform the youth provider network about the program, how it will work, and roles and responsibilities of participating organizations. To create identification for youth that may qualify for a credit to assist them as they seek employment.
5. To provide program applications to local businesses, directly or through the youth provider network.
6. To function as the tracking agent, including eligibility criteria, initial hire/employment information or career readiness activities.
7. To provide pre-numbered credit certificates to the participating business when the business meets the Foster Youth Employment and/or Youth Career Readiness Credit certification requirements.
8. To provide RB with information on youth employment and business participation in the program, including review of business records provided to WSI that qualified the business for the credit.
9. To assist RB with the year-end summary report of program results and recommendations.

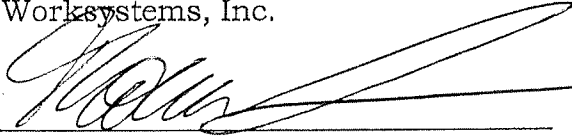
APPROVAL SIGNATURES



Andrew McGough, Executive Director
Worksystems, Inc.

3/28/11

Date



Thomas W. Lannom, Director
Revenue Bureau, City of Portland, Oregon

7 Sept 2011

Date

APPROVED AS TO FORM



CITY ATTORNEY