



**Finance and Administration**  
Oregon State University, 100B Kerr Administration, Corvallis, Oregon 97331-2156  
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### Tax Exempt Status

Oregon State University (OSU) exists pursuant to state law and is governed by the Oregon State University Board of Trustees.

OSU's Federal Employer Identification Number (FEIN) is 61-1730890.

OSU, as a state institution, generally<sup>1</sup> is not subject to taxation under the Internal Revenue Code of 1986, as amended (Code).

OSU is not exempt from tax under Code §501(c)(3). Rather, its tax exemption flows from Code §115 and the rule that federal tax provisions do not apply to integral units of state government, unless the Code expressly makes the provisions applicable to state governments.

Oregon State University is described in section 170(c)(1) of the Internal Revenue Code and is eligible to receive contributions made for exclusively public purposes that are deductible as charitable contributions under the conditions and to the extent provided by the law.

See *State of Michigan v. United States*, 40 F3d 817,823 (6th Cir 1994).

A handwritten signature in black ink, appearing to read "Michael J. Green". The signature is written in a cursive style and is positioned above a horizontal line.

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Michael J. Green  
Interim Vice President for Finance/CFO

<sup>1</sup>OSU is subject to federal income taxation on its "unrelated business income."  
Code §511 (a)(2)(B)

Updated 1/20/16