

To Whom It May Concern:

Washington State University is a land grant educational institution and an agency of the State of Washington established by an Act of the Legislature of the State of Washington, Chapter VIII, Session Laws 1868-90. It is not organized for profit and none of the net income inures to any private stockholder or citizen. Chapter 77, Laws of 1959, designated this institution as Washington State University.

Washington State University is exempt from Federal income tax under Internal Revenue Code (IRC) Sec. 115 (1), and charitable contributions to Washington State University are deductible under IRC Sec. 170, "contribution to a governmental unit."

Washington State University is exempt from Federal excise taxes under IRC Sec. 4253(i). Washington State University is exempt from Washington State Business and Occupation Tax (B&O), real estate taxes and personal property taxes. Washington State University is subject to Washington State Sales Tax and does collect and pay Washington State Sales and Use Taxes on purchases and sales of taxable personal property.

Our Federal Tax Identification Number is 91-6001108. If you have any questions, please contact me at (509) 335-2008.

Sincerely,



Terry L. Ely
Executive Director, Business Services/Controller