



February 2, 2026

To Whom It May Concern:

Subject: Tax Exempt Status

Western Oregon University is a State University and a component unit of the State of Oregon. Western Oregon University is exempt from Federal income tax pursuant to Section 115 of the Internal Revenue Code and constitutional immunity accorded the revenue of integral units of state government. Tax exempt letters are not issued by the Internal Revenue Service under Code Section 115.

WOU's Federal Employer Identification Number and Tax Exemption is 47-2887845.

Sincerely,

A handwritten signature in black ink that appears to read "Boakye".

Kwabena J. Boakye  
Vice President for Finance & Administration