Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
July 5, 2022
Employer ID number:
93-6033807
Form 990 required:
990, YES
Person to contact:
Name: Bobbi Hamilton
ID number: 1000194525

WESTERN OREGON UNIVERSITY
DEVELOPMENT FOUNDATION
345 MONMOUTH AVE N
MONMOUTH, OR 97361

Dear Sir or Madam:

We're responding to your request dated January 19, 2022, about your tax-exempt status.

We issued you a determination letter in February 1965, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax-deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Address any reply to: P.O. Box 21224, Seattle, Washington 98111

Department of the Treasury

District Director

Internal Revenue Service

Date: NOV 29, 1983

In reply refer to: EOME:1r

Western Oregon State College
Monmouth, Oregon 97361

Date of Exemption: 6-51-2

Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Arturo Ochoa

District Director

Item Changed	From	To
Name	Oregon College of Education	Above

Letter 976(DO) (7-77)

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
830 N. E. HOLLADAY STREET
PORTLAND, OREGON 97232

February 12, 1965

IN REPLY REFER TO
Form L-178
Code 414
PORT:EO:65-23

PURPOSE	
Educational and Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Portland, Oregon	
FORM 990-A REQUIRED	ACCOUNTING PERIOD ENDING
[X] YES [ ] NO	

Oregon College of Education
Development Foundation
Administration Bldg., O.C.E.
345 North Monmouth Avenue
Monmouth, Oregon

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

A. G. Erickson
District Director

FORM L-178 (6-64)