

# Oregon

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STATE SYSTEM OF HIGHER EDUCATION

CONTROLLER'S DIVISION  
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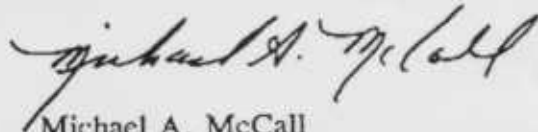
August 15, 1996

TO WHOM IT MAY CONCERN

Subject: Sales Tax Exempt Status of the Oregon State System of Higher Education  
Federal Tax Identification Number: 93-6001786

The Oregon State System of Higher Education (a.k.a. Oregon State Department of Higher Education) is an agency of the State of Oregon. The system is administered by the State Board of Higher Education in accordance with ORS 351.010 and 352.002. Tax-supported colleges and universities within the system are: Eastern Oregon State College, Oregon Institute of Technology, Western Oregon State College, Southern Oregon State College, Portland State University, University of Oregon, and Oregon State University.

The tax exempt status of the Oregon State System of Higher Education is based on Internal Revenue Code section 115. All colleges and universities within the system operate under the federal tax identification number: 93-6001786.



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