

Internal Revenue Service  
District Director

Department of the Treasury

Date: NOV 8 1979

NOV 10 1979

EP/EO:II:EGB  
Employer Identification Number:  
91-1075542  
Accounting Period Ending:

Form 990 Required:  Yes  No

Washington State University  
Foundation  
442 French Admn. Building,  
WA State University  
Pullman, WA 99164

Person to Contact:  
John Sutton  
Contact Telephone Number:  
(206) 442-5106  
SEA:EO:80-126

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Arturo A. Jacobs  
District Director

This determination letter is issued with the understanding that you will provide the Internal Revenue Service with a copy of the Amendment to your Articles of Incorporation which bears the stamp of the proper State authority as soon as it is available.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 24 2005

WASHINGTON STATE UNIVERSITY  
FOUNDATION  
PO BOX 641927  
PULLMAN, WA 99164-0001

Employer Identification Number:  
91-1075542  
DLN:  
604365098  
Contact Person:  
ALICE T LI ID# 95032  
Contact Telephone Number:  
(877) 829-5500  
Date of Exemption:  
MAY 1979  
Internal Revenue Code  
Section 501(c)(03)

Dear Applicant:

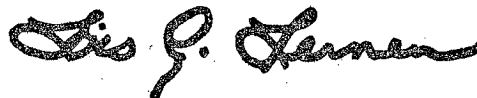
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

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,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

WASHINGTON STATE UNIVERSITY

Item Changed

From

To

509(a)(3)

509(a)(1)and170(b)(1)(A)(vi)

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 13 2005**

WASHINGTON STATE UNIVERSITY  
FOUNDATION  
PO BOX 641925  
PULLMAN, WA 99164

Employer Identification Number:  
91-1075542

DLN:  
605255023

Contact Person:  
BENJAMIN L DAVIS ID# 31465

Contact Telephone Number:  
(877) 829-5500

Date of Exemption:  
May 1979

Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

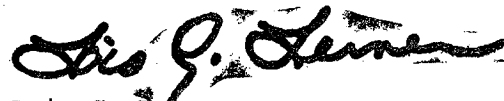
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

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,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

WASHINGTON STATE UNIVERSITY

Item Changed	From	To
FOUNDATION CLASSIFICATION	509 (a) (1) and 170 (b) (1) (A) (vi)	509 (a) (1) and 170 (b) (1) (A) (iv)