

**ROGUE COMMUNITY COLLEGE  
GENERAL INFORMATION AND  
ADMINISTRATIVE PROCEDURES**

**Information:** **TAX-EXEMPT STATUS (GI-056)**  
**Contact:** Business and Financial Services, Ext. 7024

The federal identification number for Rogue Community College is 93-0591783. Rogue Community College is an independent municipal corporation under the Oregon Revised Statutes and is therefore not subject to federal income taxation.

The Rogue Community College Foundation (see GI-027, Foundation) is a non-profit, private foundation under IRS Code 501(c)3. Federal identification number for the Rogue Community College Foundation is 93-0777701. The Foundation receives gifts and bequests and manages endowments and other funds on behalf of students and programs at the College.

This College's tax-exempt status is also set forth in Board Policy I.E.010.