

# Department of County Management



Finance & Risk Management Division  
501 SE Hawthorne, Suite 531  
Portland, Oregon 97214-3501  
(503) 988-3312 phone  
(503) 988-3292 fax

## MULTNOMAH COUNTY, OREGON

### POLITICAL SUBDIVISION OF THE STATE OF OREGON TAX EXEMPTION CERTIFICATE

This is to certify that Multnomah County, Oregon, is a municipal subdivision of the state of Oregon, established by the Oregon State Legislature in 1854, organized under Article XI, section 2 of the Oregon Constitution and the Multnomah County Home Rule Charter at Chapter 1, and whose boundaries are defined by Oregon Revised Statutes 201.005 and 201.260. As an instrumentality of a government unit, Multnomah County is not subject to federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, as amended, which states in part:

"Gross income does not include income derived from any public utility or the exercise of any essential governmental function and accruing to a State or any political subdivision thereof..."

Charitable gifts made to Multnomah County may qualify as deductible charitable contributions under Section 170(c)(1) of the Internal Revenue Code.

Multnomah County understands that the fraudulent use of this certificate for the purpose of securing an exemption from the Federal Excise Tax imposed by Section 4221(a) or state and local sales tax may subject us to fines.

**Address of Multnomah County Finance:**

Multnomah County, Oregon  
Department of County Management  
501 SE Hawthorne Blvd, Suite 531  
Portland, OR 97214-3501

**Phone Numbers:**

Eric J. Arellano, CFO  
Phone: (503) 988-6718  
Fax: (503) 988-3292

**Federal Tax ID#:** 93-6002309 (tax exempt)

A handwritten signature in black ink, appearing to read "Eric J. Arellano", is written over a faint, larger version of the same signature.

Eric J. Arellano  
Chief Financial Officer  
Multnomah County

Dated: June 1, 2024