Tax-Exempt Organization Discount Requirements

Most non-profit organizations and government entities, generally referred to as tax-exempt organizations, can qualify for a 25% discount on room/event space rental fees.

In order to qualify for this discount, a tax-exempt organization must:

1. Be the primary client with control of the event, and
2. Be exempt from federal taxes under one of the following IRC Codes, and
3. Provide one of the accepted documents for the associated IRC Code at the time of contract signing.

Tax-exempt organizations that fail to provide the accepted documentation or provide accepted documentation after contract signing will not qualify for the discount.

Type / IRC Code	Examples	Accepted Documentation
State & Local Governments IRC §115(1)	• Oregon Dept. of Transportation • City of Bend • Deschutes County • Bend-La Pine School District	• Letter on official agency letterhead *(state statute citation optional)* • W-9 listing entity as "Government"
Federal Agencies & Credit Unions IRC §501(c)(1)	• Navy Federal Credit Union • Mid Oregon Credit Union • U.S. Forest Service	• Letter on official agency or credit union letterhead *(federal statute citation optional)* • W-9 listing entity as "Government"
Charities IRC §501(c)(3)	• American Red Cross • Habitat for Humanity • The Environmental Center • Trinity Lutheran School • Westside Church	• IRS Determination Letter • IRS Form 990
Civic & Social Welfare Orgs IRC §501(c)(4)	• AARP • NAACP • Oregon League of Conservation Voters	• IRS Determination Letter • IRS Form 990
Agricultural & Labor Associations IRC §501(c)(5)	• United Academics of OSU • Oregon Farm Bureau • Bend Education Association	• IRS Determination Letter • IRS Form 990
Chambers & Business Leagues IRC §501(c)(6)	• American Marketing Association • Bend Chamber of Commerce	• IRS Determination Letter • IRS Form 990
Social & Recreational Clubs IRC §501(c)(7)	• Rotary Club of Greater Bend • Sunriver Women's Club	• IRS Determination Letter • IRS Form 990
Fraternal Beneficiary Societies IRC §501(c)(8)	• Knights of Columbus • WoodmenLife	• IRS Determination Letter • IRS Form 990

Type / IRC Code	Examples	Accepted Documentation
Domestic Fraternal Societies **IRC §501(c)(10)**	• Freemasons • Bend Masonic Lodge • Bend Elks Lodge	• IRS Determination Letter • IRS Form 990
Veterans Organizations **IRC §501(c)(19)** **IRC §501(c)(23)**	• VFW • American Legion • National Association of Civilian Conservation Corps Alumni	• IRS Determination Letter • IRS Form 990
Private Foundations **IRC §509(a)**	• Oregon Community Foundation • Meyer Memorial Trust • Ford Foundation	• IRS Determination Letter • IRS Form 990
Tribal Governments **IRC §7871(a)**	• Confederated Tribes of Warm Springs • Confederated Tribes of Grand Ronde	• Letter on tribal letterhead *(federal registry citation optional)* • W-9 listing entity as "Government"

Tax-exempt organizations exempt from federal taxes under IRC §501 can be verified with an EIN or Organization Name using the IRS "Tax Exempt Organization Search" tool at https://apps.irs.gov/app/eos/