

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: March 13, 2015

Person to Contact:  
Mrs. Day #0110209  
Toll Free Telephone Number:  
877-829-5500  
Employer Identification Number:  
23-1365971

TEMPLE UNIVERSITY-OF THE COMMONWEALTH  
SYSTEM OF HIGHER EDUCATION  
% TEMPLE ADMIN SERVICES BLDG  
1805 NORTH BROAD STREET, WACHMAN HALL,  
ROOM 1108  
PHILADELPHIA, PA 19122-6094

Dear Sir or Madam:

This is in response to your March 12, 2015 request for information regarding your tax-exempt status.

Our records indicate you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1926.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(ii).

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.

Please refer to our website [www.irs.gov/charities](http://www.irs.gov/charities) for information regarding filing requirements. Specifically, note that section 6033(j) of the Code automatically revokes the tax-exemption of any organization that fails to satisfy its filing requirement for three consecutive years. The automatic revocation of exemption is effective as of the due date of the third required annual filing or notice. The IRS maintains a list of organizations whose tax-exempt status was automatically revoked at IRS.gov.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,



Tamera Ripperda  
Director, Exempt Organizations



TEMPLE UNIVERSITY  
Financial Affairs

Controller's Office

Room 1112 Wachman Hall (038-17)  
1805 N. Broad St.  
Philadelphia, PA 19122  
Voice: 215.204.7366  
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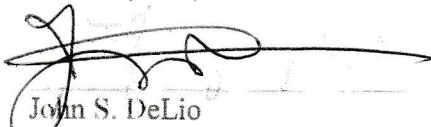
CERTIFICATION REGARDING TAX STATUS OF Temple University

The undersigning, John S. DeLio the Assistant Controller of Temple University and as such authorized to execute the certificate in the name of Temple University, hereby certifies that to the best of (his/her) knowledge, information and belief, the following facts are true, correct and complete.

- (1) Temple University has received a ruling or determination letter(s) from the Internal Revenue Service (IRS) stating that Temple University qualifies as an organization described in Section 501(c)(3) and 509(a) of the IRS Code identified in the attached IRS determination letter(s) dated March 13, 2015. Also, Temple University is not a private foundation, because it is described in the section(s) (170(b)(1)(A)(ii)) of the Internal Revenue Code.
- (2) Notice of a change in status if Temple University under the section or sections of the IRS Code has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the IRS has not given notice to Temple University that it will be deleted from such status.
- (3) Temple University has timely complied with all of its applicable deferral, state and local tax and information return filing requirements, including filing its Form 990.

Temple University

Date: 7/2/2020

  
John S. DeLio  
Assistant Controller

CERTIFICATION REGARDING TAX STATUS