



TEMPLE UNIVERSITY
A Commonwealth University

Philadelphia, Pennsylvania 19122

Entered in PCG

CERTIFICATE REGARDING TAX STATUS OF TEMPLE UNIVERSITY

The undersigned, Timothy C. O'Rourke, Associate Vice President and Controller at Temple University and as such authorized to execute this certificate in the name of Temple University, hereby certifies that to the best of (his/her) knowledge, 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 stating that Temple University qualifies as an organization described in Section 501(c)(3) of the Internal Revenue Service Code and in the particular section or sections of the Internal Revenue Service Code identified below (please check the appropriate box and attach a photocopy of the IRS determination letter):

☒ Sections 509(a)(1) and 170(b)(1)(a)(i)

☐ Section 509(a)(2)

☐ Section 509(a)(3)

☐ Sections 509(a)(1) and 170(b)(1)(a)(i),
(ii), (iii), (iv), or (v), and

- (2) Notice of change in the status of Temple University under the section or sections of the Internal Revenue Service Code identified above has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the Internal Revenue Service has not given notice to Temple University that it will be deleted from such status.

Temple University
(name of organization)

Dated: August 24, 1993

Timothy C. O'Rourke
(signature of responsible officer)

Associate Vice President and Controller
(name of office held)



TEMPLE UNIVERSITY
A Commonwealth University

Office of Development
and Alumni(ae) Affairs

Philadelphia, Pennsylvania 19122
(215) 787-7305

Vice President

204-

September 28, 1990

I am an officer of Temple University and am authorized to confirm that there has been no change in our tax status since the University's tax exempt status was reaffirmed by James T. Rideoutte, District Director, Internal Revenue Service on June 9, 1975.

Temple University continues to be organized and operated exclusively as an organization described in Section 501 (c) (3) of the Internal Revenue Code and continues to be recognized by the Internal Revenue Service as such.

Derby

Steven R. Derby
Vice President for Development and
Alumni/ae Affairs

Temple Univ of the Commonwealth System of Higher
Education is legal name in State of PA.
Temple is a state supported private university.

7/8/93

(Checks can be made payable to either name
per Temple. There is only one organization.)

Internal Revenue Service

District
Director

Baltimore District

Department of the Treasury

31 Hopkins Plaza
Baltimore, Maryland 21201

Entered in PCE

► Temple University
Broad St. + Montgomery Ave.
c/o Comptrollers Office
Philadelphia, Pa. 19122

Person to Contact:
EP/EO Tax Examiner
MS. V. Honaker
Telephone Number:
(301) 962-6053

Refer Reply to:
EP/EO:TPA
Room 1613

Date: August 4, 1989

Dear Sir/Madam:

This is in response to your inquiry dated June 22, 1989, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective August 31, 1926. We have also determined that the organization is not a private foundation because it is described in section(s) 170 (b)(2)(A)(i).

Donors may deduct contributions to you under section 170 of the Code.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

Phil Brand

Phil Brand
District Director

Department of the Treasury

District Director

Internal Revenue Service

Date:

8 AUG 1978

In reply refer to:

EC: 7207-J.E. COLL

597-4168

51490-155-38135-7 23-13659/1E 2313105
TEMPLE UNIVERSITYBROAD ST AND MONTGOMERY AVENUE 773
PHILADELPHIA, PA 19122 760

Form Number 970

Periods Ended: 6-30-76

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director





U.S. GOVERNMENT PRINTING OFFICE: 1975

Internal Revenue Service

600 Arch St., Philadelphia, Pa. 19106

JUN 5 1975

Mr. David R. Baldwin
Associate Vice President
Temple University
Philadelphia, Pa. 19122

Dear Mr. Baldwin:

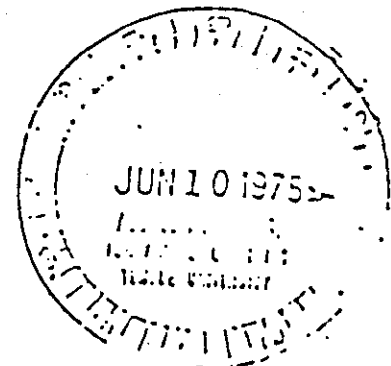
This is in reply to your letter of June 3, 1975, requesting that your tax exempt status be reaffirmed.

The records of this office disclose that a ruling letter was issued by the Internal Revenue Service under date of August 2, 1926, in which Temple University, Philadelphia, Pennsylvania was held to be exempt from Federal income tax under the provisions of Section 231(6) of the 1926 Revenue Act, which corresponds to Section 501(c)(3) of the 1954 Internal Revenue Code.

Since there has been no change in the character of your organization, your purposes, or method of operation, the above mentioned ruling is hereby reaffirmed, and is applicable to you under the provisions of section 501(c)(3) of the 1954 Internal Revenue Code.

Sincerely yours, -

J. T. Rideoutte
James T. Rideoutte



mae

67-11-101
that is not a private foundation
will be an inquiry



Internal Revenue Service
Washington, DC 20224

Date:
10-20-70

In reply refer to:

TEMPLE UNIVERSITY
BROAD ST AND MONTGOMERY AVENUE
PHILADELPHIA, PA

19122

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

J. A. Deles

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

P. O. Box 12856
Philadelphia, Pa. 19103
November 8, 1967

Temple University
Philadelphia
Pennsylvania 19122

Attention: Mr. John S. Shultz
Comptroller

Gentlemen:

This is in reply to your letter of November 1, 1967 requesting that your tax exempt status be reaffirmed.

The records of this office disclose that a ruling letter was issued by the Internal Revenue Service under date of August 2, 1946, in which Temple University, Philadelphia, Pennsylvania was held to be exempt from Federal income tax under the provisions of Section 231(a) of the 1926 Revenue Act, which corresponds to Section 501(c)(3) of the 1954 Internal Revenue Code.

Since there has been no change in the character of your organization, your purposes, or method of operation, the above-mentioned ruling is hereby reaffirmed, and is applicable to you under the provisions of section 501(c)(3) of the 1954 Internal Revenue Code.

Very truly yours,

Kenneth O. Hook
Kenneth O. Hook
District Director



TREASURY DEPARTMENT

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

WASHINGTON

August 2, 1926.

EXCISE DEPT.
COMMISSIONER OF INTERNAL REVENUE
AND OFFICE TO
IT: EARR
LJM

Temple University,
Philadelphia, Pennsylvania.

Sirs:

Reference is made to the evidence submitted by you for use by the Bureau in determining the status of your organization under Section 231 of the Revenue Act of 1926 and prior Revenue Acts.

An examination of the evidence submitted shows that your organization was incorporated under the laws of the State of Pennsylvania for the purpose of supporting an educational institution intended primarily for the benefit of working men, with the right, power and authority to confer all the usual college titles and degrees. In 1910 the Garretson and Samaritan Hospitals were merged with Temple University under the name of Temple University. The former was created as a charitable, surgical and medical undertaking, and the latter for the purpose of supporting and maintaining a public hospital wherein the sick, diseased and wounded might be treated and their sufferings alleviated. It appears also that your organization operates the Greathcart Hospital, Philadelphia, Pennsylvania.

It appears that the University enrolled 9,713 students in 1924 and 10,175 in 1925. Income is received from tuition fees and charges made by the Hospitals for surgical and medical treatment. This income, however, is insufficient to maintain the University and Hospitals, and the University and Hospitals depend upon charitable gifts of individuals and corporations for their main support and maintenance. You have no capital stock or surplus, and no part of the income may inure to the benefit of any private individual or shareholder.

Based on the foregoing, it is held that the purposes and activities of your organization are such as to bring it within the meaning and intent of Section 231(6) of the Revenue Act of 1926 and prior Revenue Acts. Accordingly, you are advised that returns of net income for 1925 and prior years will not be required and future returns will not be required so long as there is no change in your organization, its purposes and method of operation.

Temple University.

Any changes in the form of organization or method of operation, as shown by the evidence submitted, should be immediately reported by you to the Collector of Internal Revenue for your district, in order that the effect of such changes upon your present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the Revenue Act of 1926 and prior Revenue Acts, except in so far as the exemption is granted expressly under those provisions to corporations enumerated in Section 231 of the respective Acts.

Inasmuch as your organization comes within the provisions of Section 231(6) of the statute, contributions to it constitute allowable deductions in the income tax returns of individual donors in the manner and to the extent provided in Section 214(a)(10) of the Revenue Act of 1926 and corresponding provisions of prior Revenue Acts.

By direction of the Commissioner.

Respectfully,

C. Ballan

Acting Deputy Commissioner.