

CERTIFICATION PROGRAM DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE PHILADELPHIA, PA 19255

Date: February 25, 2019

000194

Taxpayer: UNIVERSITY OF MASSACHUSETTS TIN: 04-3167352 Tax Year: 2019

> I certify that the above-named entity is a State, or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

REASUR

Joseph Dianto

Joseph Dianto Field Director, Accounts Management

Form 6166 (Rev. 6-2008) Catalog Number 43134V