

## Tax-Exempt Organization Complaint (Referral)

1. Name of referred organization

Trustees of the University of Pennsylvania

Street address

3451 Walnut Street - Room 329

City Philadelphia	State PA <input type="checkbox"/>	ZIP code 19104-5099	Date of referral January 12, 2023
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2. Organization's Employer Identification Number (EIN)

23-1352685

3. Nature of violation

- Directors/Officers/Persons are using income/assets for personal gain
- Organization is engaged in commercial, for-profit business activities
- Income/Assets are being used to support illegal or terrorist activities
- Organization is involved in a political campaign
- Organization is engaged in excessive lobbying activities
- Organization refused to disclose or provide a copy of Form 990
- Organization failed to report employment, income or excise tax liability properly
- Organization failed to file required federal tax returns and forms
- Organization engaged in deceptive or improper fundraising practices
- Other (*describe*)

The University of Pennsylvania failed to enact expenditure responsibility over fiscal sponsorship of the Penn Biden Center.

4. Details of violation

Name(s) of person(s) involved

Amy Gutmann and Wendy S. White

Organizational title(s)

President; Senior Vice President & General Counsel

Date(s) 2015-2022	Dollar amount(s) ( <i>if known</i> )
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Description of activities

See attached.

5. Submitter information

Name

America First Legal Foundation

Occupation or business

Public interest legal foundation

Street address

611 Pennsylvania Ave SE #231

City Washington	State DC <input type="checkbox"/>	ZIP code 20003	Telephone number 202-964-3721
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- I am concerned that I might face retaliation or retribution if my identity is disclosed

**6. Submission and documentation:** The completed form, along with any supporting documentation, may be mailed to IRS EO Classification, Mail Code 4910DAL, 1100 Commerce Street Dallas, TX 75242-1198, faxed to 214-413-5415 or emailed to [eoaclass@irs.gov](mailto:eoaclass@irs.gov). **Disclaimer Notice:** Your email submission of Form 13909 and attachments are not encrypted for security.



January 12, 2023

IRS EO Classification  
Mail Code 4910DAL  
1100 Commerce Street  
Dallas, TX 75242-1198

**RE: America First Legal Foundation's Form 13909 Complaint against the Trustees of the University of Pennsylvania/Penn Biden Center**

1. As fiscal sponsor, the University of Pennsylvania ("Penn") was obligated to conduct appropriate oversight of the Penn Biden Center's activities. This obligation included, *inter alia*, preventing prohibited private benefits (e.g. "no show" jobs), prohibited campaign intervention activities, unlawful political lobbying, and illegal influence peddling.

2. The evidence is that then-former Vice President Biden was paid nearly a million dollars for appearing on campus six times. Other Obama Administration officials, including the current Secretary of State, were also paid by the Penn Biden Center without providing equivalent services for Penn's students.

3. Penn's President, Amy Gutmann, allegedly created the Penn Biden Center to benefit Vice President Biden, and, according to emails on Hunter Biden's laptop, apparently to benefit his family members as well. In exchange, she was nominated to serve as U.S. Ambassador to Germany.

4. Finally, the evidence is that the creation of the Penn Biden Center immediately led to a massive influx of donations from foreign sources to Penn, including but not limited to tens of millions of dollars from alleged instrumentalities of the Chinese Communist Party. The quid pro quo for these donations has not been disclosed.

5. Accordingly, America First Legal Foundation brings this Form 13909 tax-exempt organization complaint.