

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: FEB 21 2013

WISCONSIN INDEPENDENT LIFE COLLEGE
INC
PO BOX 239
WATERFORD, WI 53185-0239

Employer Identification Number:
45-4309128
DLN:
17053116339002
Contact Person:
KEITH JOYNES ID# 52443
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
January 17, 2012
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

WISCONSIN INDEPENDENT LIFE COLLEGE

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752431419
Aug. 28, 2017 LTR 4168C 0
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BODC: TE

WISCONSIN INDEPENDENT LEARNING
COLLEGE INC
PO BOX 851
WAUKESHA WI 53187-0851

034957

Employer ID Number: 45-4309128
Form 990 required: Yes

Dear Wisconsin Independent Learnin:

This is in response to your request dated Aug. 17, 2017, regarding your tax-exempt status.

We issued you a determination letter in February, 2013, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0752431419

Aug. 28, 2017 LTR 4168C 0

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WISCONSIN INDEPENDENT LEARNING
COLLEGE INC
PO. BOX 851
WAUKESHA WI 53187-0851

Sincerely yours,

A handwritten signature in black ink, appearing to read "Teri M. Johnson". The signature is fluid and cursive, with the first name "Teri" being the most prominent.

Teri M. Johnson
Operations Manager, AM Ops. 3