



**Alverno College**

Vice President for Administration and Finance

Entered in PCG

3401 S. 39th Street  
Milwaukee, WI  
53215-4020  
(414) 382-6129

MEMORANDUM

TO: TO WHOM IT MAY CONCERN

RE: TAX EXEMPT STATUS

This is to certify that there has been no change in the purpose, character, or method of operation of Alverno College subsequent to the issuance of 501(c)(3) tax exempt status by the Internal Revenue Service on March 20, 1956.

It is also hereby certified that the Internal Revenue Service, in a letter dated September 28, 1972, classified Alverno College as not a private foundation as defined in Section 509(a) of the Internal Revenue Code and there has been no change in the purpose, character, or method of operation that would change such classification.

In addition, there have not been any circumstances which would impair the tax exempt status of the organization.

Sincerely,

A. Glenn Lemmenes  
Vice President for Administration  
and Finance

Sworn before me this 6<sup>th</sup>  
day of June, 1990, in the  
County of Milwaukee, Wisconsin

  
\_\_\_\_\_  
Joyce E. Noonan, Notary Public

My Commission expires: May 30, 1993

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

In reply refer to:

September 28, 1972 | A:F:211:RMJ:j1



▷ Alverno College  
3401 South 39th Street  
Milwaukee, Wisconsin 53215

Gentlemen:

In a letter dated March 20, 1956, your organization was granted exempt status under Section 501(c)(3) of the Internal Revenue Code. In that letter we made no determination as to your foundation status. Based on information available we have now classified your organization as one that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code because you are an organization described in Code Section 170(b)(1)(A)(ii).

This classification is based on the assumption that your operations will continue as stated in your application. All changes in your purposes, character or method of operation must be reported to your District Director so he can consider their effect on your status.

Very truly yours,

*R.C. Voskuil*  
R.C. Voskuil  
District Director



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
MILWAUKEE 1, WIS.

March 20, 1956

IN REPLY REFER TO

AUD:PEO - RLM  
Br. 2-8600, Ext. 413  
Room 605, Federal Bldg.

Alverno College  
3401 S. 39th Street  
Milwaukee 15, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Milwaukee, Wisconsin in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990a, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code of 1954, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with the District Director of Internal Revenue, Milwaukee 1, Wisconsin.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

Very truly yours,

*E. J. Nelson*

Acting District Director of Internal Revenue

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