

Internal Revenue Service

Department of the Treasury

District  
Director

Entered in POG

Person to Contact: BO-TPA

Telephone Number: 1-800-829-1040  
312-435-1040

KINDCARE, INC.  
611 E. WELLS STREET  
MILWAUKEE, WISCONSIN 53202-3816

Refer Reply to: 95-0155

Date: October 20, 1994

RE: EXEMPT STATUS  
EIN: 39-1264112

This is in response to the letter, dated October 18, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in April 1977, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(vi) of the Internal Revenue Code.

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

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the code. If you are subject to this tax, you must file an income tax return on F-990-T.

If any questions arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

*Marilyn W. Day*

Marilyn W. Day  
District Director

KINDCARE, INC.  
611 East Wells Street  
Milwaukee, WI 53202  
Phone: (414) 271-8110  
FAX: (414) 276-3349

**FACSIMILE TRANSMISSION COVER SHEET**

**TO:** Yvonne Engel, Executive Secretary for Program  
The Lynde and Harry Bradley Foundation  
Fax: (414)291-9991  
Phone: (414)291-9915

**FROM:** Lynda J. Bouchard, Executive Director

**DATE:** October 24, 1994

**RE:** IRS Determination Letter

# Pages (including cover sheet): 2

Dear Yvonne:

THANK YOU for bringing to my attention the discrepancy in our IRS determination letter dated January 16, 1990. As you suspected, the (vii) was indeed a typo and Kindcare should be described as Section 509(a)(1) & 170(b)(1)(A)(vi). Please find attached a copy of our new letter dated October 20, 1994 with the correction.

V  
FAX L

Again, thank you very much, Yvonne, for catching this error.

Sincerely,



Lynda J. Bouchard  
Executive Director  
Kindcare, Inc.

P.S. I will send you a copy of the original  
when it arrives.

-lyb

Internal Revenue Service

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Person to Contact: EO:TFA

Kind Care, Inc.  
611 East Wells Street  
Milwaukee, WI 53202

Telephone Number: 1-800-424-1040  
312-435-1040

Refer Reply to: 90-0492

Date: January 16, 1990

RE: Kind Care, Inc.

EIN: 39-1264112

This is in response to the letter dated December 7, 1989 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in April, 1977, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(vii) of the Internal Revenue Code.

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

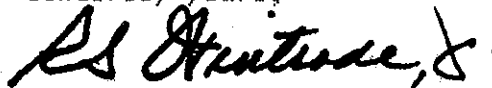
If your gross receipts each year are normally \$25,000.00 or more, you are required to file Form 990, Return of Organizations Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director

\*Activity Codes: 149 - Other Instructions and Training  
160 - Aid to the Handicapped

Internal Revenue Service  
District Director

Department of the Treasury

Entered in PCC

Date: FEB 22 1979

Our Letter Dated: April 15, 1977

Person to Contact: Miss Broecker

Kindcare, Inc.  
611 East Wells Street  
Milwaukee, Wisconsin 53202

Contact Telephone Number:  
612-725-5811

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in sections 509(a)(1) and       . Your exempt status under section 501(c)(3) of the code is still in effect. 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

  
District Director

cc: Mr. Richard S. Gallagher