

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: OCT 31 2006

Entered

Partners Advancing Values in Education Inc
135 W Wells St Suite 850
Milwaukee, WI 53203

Person to Contact:

Sally Froehle
ID# 31-08058

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

39-1590212

Dear Sir or Madam:

This is in response to your request of September 15, 2006 regarding your name change. We have updated our records to show the name change above.

Our records indicate that a determination letter was issued in September 1987 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

NOV 6 2006

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Post-It™ brand fax transmittal memo 7671

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To	PAT	From	Dan McKinley
Co.	BRADLEY Fnd	Co.	PAVE
Dept.		Phone #	
Fax #		Fax #	

Date: AUG 27 1992

Employer Identification Number:

39-1590212

Entered in PCG

Contact Person:

CLAIR HENDRON

Contact Telephone Number:

(312) 886-1278

PARTNERS ADVANCING VALUES IN
EDUCATION INC

3501 SOUTH LAKE DRIVE P O BOX 07912
ST FRANCIS, WI 53201

Addendum Applies:

Yes

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation changes, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated September 1, 1987.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed later, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is

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ARTNERS ADVANCING VALUES IN

complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should 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,

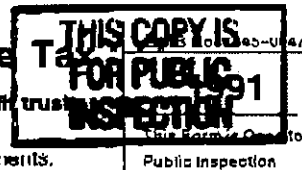


R. S. Wintrode, Jr.
District Director

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ARTNERS ADVANCING VALUES IN

This reclassification of your foundation status under Section 509(a)(1) & 170(b)(1)(A)(vi) of the Internal Revenue Code, is effective January 31, 1992, the date of your amended and restated Articles of Incorporation.

AS AMENDEDForm **990****Return of Organization Exempt From Income Tax**Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trusts or private foundation) or section 4947(a)(1) charitable trust

Note: You may have to use a copy of this return to satisfy state reporting requirements.

Public Inspection

A For the calendar year 1991, or fiscal year beginning 01/29, 1991, and ending 06/30, 1992

B Name of organization **PARTNERS ADVANCING VALUES IN EDUCATION, INC.**

C Employer identification number **39-1590212**

D State registration number

E If application for exemption is pending, check here ☐

F Check type of organization--Exempt under section ☒ 501(c)(3) (insert number), OR ☐ section 4947(a)(1) charitable trust

G Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) **►**

H Is this a group return filed for affiliates? ☐ Yes ☒ No
If "Yes," enter the number of affiliates for which this return is filed: **N/A**

I It either answer in H is "Yes," enter four-digit group exemption number (GEN) **►**

J If address changed, check box ☐

K Check here ☐ if your gross receipts are normally not more than \$25,000. You do not have to file a completed return with IRS; but if you received a Form 990 Package in the mail, you should file a return without financial data. **Some states require a completed return.**

Note: Form 990EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.**Section 501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990).****Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances**

REVENUE	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	802,493.	
	b	Indirect public support	1b		
	c	Government grants	1c		
	d	Total (add lines 1a through 1c) (attach schedule--see instructions)	1d	802,493.	
	2	Program service revenue (from Part VII, line 93)	2		
	3	Membership dues and assessments (see instructions)	3		
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5	14,496.	
	6a	Gross rents	6a		
	b	Less: rental expenses	6b		
	c	Net rental income or (loss)	6c		
7	Other investment income (describe ►)	7			
8a	Gross amount from sale of assets other than inventory	(A) Securities	8a		
	b	Less: cost or other basis and sales expenses	8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9	Special fundraising events and activities (attach schedule--see instructions):				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b	Less: direct expenses	9b			
c	Net income	9c			
10a	Gross sales less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) (attach schedule)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	816,989.		
EXPENSES	13	Program services (from line 44, column (B)) (see instructions)	13	14,566.	
	14	Management and general (from line 44, column (C)) (see instructions)	14	4,200.	
	15	Fundraising (from line 44, column (D)) (see instructions)	15		
	16	Payments to affiliates (attach schedule--see instructions)	16		
	17	Total expenses (add lines 13 and 14, column (A))	17	18,766.	
NET ASSETS	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	798,223.	
	19	Net assets or fund balances at beginning of year (from line 74, column (A))	19		
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	Net assets or fund balances at end of year (add lines 18, 19, and 20)	21	799,223.	

**PARTNERS ADVANCING VALUES IN
EDUCATION, INC.**

Form #30 (1991)

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Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See Instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
Program service revenue:						
(a) _____						
(b) _____						
(c) _____						
(d) _____						
(e) _____						
(f) _____						
(g) Fees from government agencies						
94 Membership dues and assessments						
95 Interest on savings and temporary cash investments						
96 Dividends and interest from securities				14	14,496.	
97 Net rental income or (loss) from real estate:						
(a) debt-financed property						
(b) not debt-financed property						
98 Net rental income or (loss) from personal property						
99 Other investment income						
100 Gain or (loss) from sales of assets other than inventory						
101 Net income from special fundraising events						
102 Gross profit or (loss) from sales of inventory						
103 Other revenue: (a) _____						
(b) _____						
(c) _____						
(d) _____						
(e) _____						
104 Subtotal (add columns (b), (d), and (e).)					14,496.	
TOTAL (add line 104, columns (b), (d), and (e).)						14,496.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if you answered "Yes" to question 78c.)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End of year assets
N/A				

**Please
Sign**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Date _____

Title

**Paid
Preparer's
Use Only**

Preparer's
signature

Firm's name (or
yours if self-employed)
and address _____

ARTHUR ANDERSEN & CO.
777 EAST WISCONSIN AVENUE
MILWAUKEE, WI

Date: _____

ZIP CODE

Check: ☐ Self-employed ☐