

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

(SEP 22 1995

DEPARTMENT OF THE TREASURY

Entered in POG

Date: SEP 19 1995

PROFESSIONAL RECEPTIONIST INSTITUTE  
INC

C/O NELSON S. WEINE  
WILLMS ANDERSON, S.C.  
414 N.MAIN STREET  
THIENSVILLE, WI 53092

Employer Identification Number:  
39-1810937

Case Number:  
365234042

Contact Person:  
ADE ADENIJI

Contact Telephone Number:  
(414) 798-8587

Accounting Period Ending:  
December 31

Form 990 Required:  
yes

Addendum Applies:  
no

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

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).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

Letter 947 (DO/CG)