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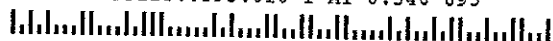


Department of the Treasury  
Internal Revenue Service  
EO Rulings and Agreements  
P O BOX 2508  
CINCINNATI OH 45201

# ENTERED

Date of this notice: November 10, 2008  
Notice Number: CP-158  
Taxpayer Identification Number:  
38-3695127

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Advance Ruling Period Ending Date:  
December 31, 2008

SCHOOL CHOICE WISCONSIN INC  
% SUSAN MITCHELL  
2025 N SUMMIT AVE STE 103  
MILWAUKEE WI 53202-1362286

For assistance, call:  
1-877-829-5500

083129

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change. \*

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at [www.irs.gov/eo](http://www.irs.gov/eo).

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

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: **SEP 24 2004**

**SCHOOL CHOICE WISCONSIN INC**  
C/O SUSAN MITCHELL  
2025 N SUMMIT AVE STE 103  
MILWAUKEE, WI 53202

Employer Identification Number:  
38-3695127  
DLN:  
17053069014014  
Contact Person:  
BRENDA WILKINS ID# 52638  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 2, 2004  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2008

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Information submitted with your application indicates you may engage in lobbying activities. Section 501(c)(3) of the Code specifically prohibits lobbying as a substantial part of your activities. If you do not wish to be subject to the test of substantiality under section 501(c)(3), you may elect to

Letter 1045 (DO/CG)

SCHOOL CHOICE WISCONSIN INC

be covered under the provisions of section 501(h) of the Code by filing Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation. Section 501(h) establishes ceiling amounts for lobbying expenditures.

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

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Form 872-C

Internal Revenue Service  
Director, EO Rulings & Agreements  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Entered in POG

Date: March 9, 2004

SCHOOL CHOICE WISCONSIN INC  
C/O SUSAN MITCHELL  
2025 N SUMMIT AVE STE 103  
MILWAUKEE, WI 53202

Employer Identification Number:  
38-3695127  
Document Locator Number:  
17053-069-01401-4  
Toll Free Number: 877-829-5500  
FAX Number: 513-263-3756  
Application Form: 1023  
User Fee Paid: \$500.00

***Acknowledgement of Your Request***

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

***What Happens Next?***

Your application was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some applications based on this review. If this is the case, you will receive a letter stating that you are exempt from federal income tax.

If the initial review indicates that additional information or changes are necessary, your application will be assigned to an Exempt Organization Specialist who will call or write you. We assign applications in the order we receive them.

If the additional information indicates that you qualify for exemption, you will receive a letter stating that you are exempt from federal income tax. If you do not qualify for exemption, we will send you a letter telling you why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

***How long will this process take?***

Normally, you may expect to hear from us within 120 days. If you do not, call our toll free number between the hours of 8 a.m. and 6:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your application. If you would rather write than call, please include a copy of this notice with your correspondence.