

20130662

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

Department of the Treasury

Entered

Date: AUG 25 2008

Carroll University Inc
100 N East Avenue
Waukesha, WI 53186

Person to Contact:
Sally Froehle ID# 31-08058
Toll Free Telephone Number:
877-829-6600
Employer Identification Number:
39-0806325

Dear Sir or Madam:

This is in response to your request of August 25, 2008 regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 1942 that recognized you as exempt from Federal income tax, and reflect 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)(ii).

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

Cindy Westcott
Manager, Exempt Organizations
Determinations

Department of the Treasury



JUL - 2 1971 Received

Entered in PCG

District Director

Internal Revenue Service

Date:

June 29, 1971

In reply refer to:

A:F:211 DJR:man

Carroll College
100 North East Avenue
Waukesha, Wisconsin 53186

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

George O. Lethart

District Director