

Internal Revenue Service

Entered in POC

Date: July 28, 2005

**INTERCOLLEGIATE STUDIES INSTITUTE
INC**

3901 CENTERVILLE RD PO BX 4431
WILMINGTON DE 19807-0431 313

**Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201**

Person to Contact:

John C. Crawford 31-08343
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

23-6050131

Dear Sir or Madam:

This is in response to your request of July 28, 2005, regarding your organization's tax-exempt status.

In May 1954 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

Entered in PCG

P. O. Box 2508
Cincinnati, OH 45201

Date: February 1, 2001

Intercollegiate Studies Institute, Inc.
3901 Centerville Rd.
Wilmington, DE 19807

Person to Contact:
Aaron T. Singleton #31-02989
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
23-6050131
Accounting Period Ends:
March 31st

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In May 1954 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations 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.

Intercollegiate Studies Institute, Inc.
23-6050131

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

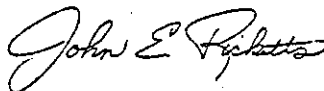
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Service

or

Department of the Treasury

Entered in PCG

Date:

12 1984

Form Number: 990

Periods Ended: March 31, 1982

Intercollegiate Studies Institute, Inc.
14 South Bryn Mawr Avenue
Bryn Mawr, PA 19010

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

Cornelius J. Coleman
Cornelius J. Coleman
District Director



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

MAY 6 1954

T:S:EO 3
RWB

Intercollegiate Society of
Individualists
1835 K Street, N. W.
Washington 6, D. C.

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004 (a)(2)(B) and 1004(b)(2) and (3) of the Code.

Intercollegiate Society of
Individualists

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By

Chief, ~~Exempt~~ Exempt Organization Branch

~~Special Technical Services Division~~
Tax Rulings Division



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

IN REPLY REFER TO

AU:117

JUN 16 1966

Intercollegiate Society of Individualists
629 Public Ledger Bldg.
S.W. Cor. 6th & Chestnut Streets
Philadelphia, Pa. 19106

Gentlemen:

We have completed the examination of your return, Form 990-A for the fiscal year ended March 31, 1962. On the basis of the examination and the supplemental information submitted by you regarding your activities it has been concluded that no change will be made in regard to your exemption classification for that year. Accordingly, your return for that year is accepted as filed.

This determination is, of course, limited to the year covered by the examination since your exempt status for later years necessarily depends upon the results of any examination of the returns for such years.

Your cooperation in this examination is very much appreciated.

Very truly yours,

Kenneth O. Hook
Kenneth O. Hook
District Director



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

P. O. Box 12836
Philadelphia, Pa. 19108
May 10, 1967

IN REPLY REFER TO
FORM 2953
Au:R:P

Intercollegiate Studies Institute, Inc.
f/k/a/ Intercollegiate Society of Individualists
629 Public Ledger Building
Philadelphia, Pa. 19106

DATE OF EXEMPTION
May 6, 1954
INTERNAL REVENUE CODE
SECTION 501(C)(3)
MATERIAL

Certificate of Amendment
and Consent to Amendment
of Certificate of Incorpora-
tion.

Gentlemen:

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files. The above-noted exemption continues in effect under your present name.

In accordance with the requirements for retaining an exempt status any future changes in your character, purposes, method of operation, name or address should also be brought to our attention.

Very truly yours,

Kenneth O. Hook

Kenneth O. Hook
District Director



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

P. O. Box 12836
Philadelphia, Pa. 19108
September 19, 1967

IN REPLY REFER TO
FORM 2953

Au:R:P

Intercollegiate Studies Institute, Inc.
14 South Bryn Mawr Avenue
Bryn Mawr, Penna. 19010

DATE OF EXEMPTION
May 6, 1954
INTERNAL REVENUE CODE
SECTION 501(C)(3)
MATERIAL
Change of Address

Gentlemen:

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files.

In accordance with the requirements for retaining an exempt status any future changes in your character, purposes, method of operation, name or address should also be brought to our attention.

Very truly yours,

Kenneth O. Hook
Kenneth O. Hook
District Director

Address any reply to DISTRICT DIRECTOR at office No. 3

US Treasury Department

District Director

Internal Revenue Service

Date: AUG 20 1970 In reply refer to:



INTERCOLLEGIATE STUDIES
INSTITUTE, INC.
14 S. BRYN MAWR AVE.
BRYN MAWR, PA. 19010

Year(s) Activities Examined: FY 6/30/67
~~Year(s) Form 990-T Examined:~~

Gentlemen:

After reviewing your activities and examining your financial records for the above year(s), we find that your Federal tax-exempt status continues. The return(s) for the year(s) indicated are accepted as filed.

Thank you for your cooperation.

Sincerely yours,
District Director

Annual Return Required:

- ☐ Form 990 or 990(sf)
- ☒ Form 990-A or 990-A(sf)
- ☐ Form 990-C
- ☐ Form 990-P
- ☐ None



Internal Revenue Service
Washington, DC 20224

Date: 1

In reply refer to:

10-20-70

▷

INTERCOLLEGIATE STUDIES INSTITUTE
14 SOUTH BRYN MAWR AVE
BRYN MAWR, PA

19010

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

E.O. Determination Section

P.O. Box 959

Scranton, Pa. 18501

Person to Contact:

D. Cooke

Telephone Number:

717-344-7111 Ext. 255

Refer Reply to:

EO:7212

Date:

Intercollegiate Studies Institute
14 South Bryn Mawr Avenue
Bryn Mawr, Pa. 19010

AUG 25 1977

Gentlemen:

In reply to your recent letter we have evaluated the information submitted, and 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 described in section 509(a)(1) and 170(b)(1)(a)(vi).

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 your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we may consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

Please keep this determination in your permanent records.

Sincerely yours,

James T. Rideoutte
James T. Rideoutte
District Director

LOD