

INTERNAL REVENUE

DEPARTMENT OF THE TREASURY

SERVICE P. O. BOX 2508
CINCINNATI, OH 45201

Date: FEB 24, 2017

INTERNATIONAL INSTITUTE FOR
COLLABORATIVE LEADERSHIP INC
C/O DAVID A. RUBEN, ESQUIRE
9045 STRADA STELL COURT, SUITE 400
NAPLES, FL 34109

Employer Identification Number:
81-2961805
DLN: 17053336307006

Contact Person:
MIKE M KERR IDIf31611

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending: December 31
Public Charity Status: 509 (a)(2)
Form 990/990-EZ/990-N Required: Yes
Effective Date of Exemption: June 15, 2016
Contribution Deductibility: Yes
Addendum Applies: No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

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

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

NOTES:

Section 501(c)(3) of the Tax Code describes religious, scientific, literary, educational and other charitable organizations exempt from federal income tax.

All charities are further subdivided in the code between:

- a) **Public Charities, § 509(a)(1)**
" Which normally receives a substantial part of its support from governmental units, direct or indirect contributions from the general public, or a combination of these sources."

Section 509(a)(1) primarily includes churches, schools, hospitals, and other organizations that receive public support

- b) **Private Foundations § 509(a)(2)**
"The Internal Revenue Code 509(a)(2) exclusion is generally available for organizations that receive few gifts or grants, but which normally receive their support from fees for services such as admissions or sales of material supporting their exempt function."

"Example: a museum, zoo, or part which charges an admission fee, or an organization which charges a fee for its educational services or materials."

"The public support tests for IRC § 509(a)(2) status are designed to insure an organization is responsive to the general public rather than a limited number of donors or other persons [and] that:

- Typically derives most of its gross receipts from an activity related to its exempt function and
- Receives less than 33 1/3 percent of its total support from investment income and unrelated business income."

Section 509(a)(2) primarily includes organizations which receive almost all of their income (other than investment income) from a combination of gifts from a narrow group of persons (such as a single individual, family or corporation), grants and contributions and fees for their exempt services. Every charity is deemed to be a Private Foundation unless it satisfies the IRS that it meets one of the definitions of a Public Charity under Section 509(a).

As an organization which has been deemed a Private Foundation, we may state:

We certify that the International Institute for Collaborative Leadership has been granted non-profit status as a Private Foundation under section 501(c)(3).

According to our Certification Letter dated Feb 24, 2017:

[IRS has] "determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your [tax] exempt status."

Our EIN: 81-2961805