# WCBCS

West Coast Bible College & Seminary



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

Date: APR 24 2033

WCBCS MINISTRIES C/O KEVIN HARRISON 7459 S IH 35 WACO, TX 76706 Employer Identification Number: 20-5576997 DLN: 17053013320002 Contact Person: ID# 31170 MICHAEL CONDON Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Effective Date of Exemption: January 21, 2011 Contribution Deductibility: Yes Addendum Applies:

#### 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.

No

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.



Stacey Silverman, Ph.D.

Assistant Commissioner Academic Quality stacey.silverman@highered.texas.gov

Reinold Cornelius, Ph.D.

Director Research and Grants Academic Quality reinold.cornelius@highered.texas.gov

James Goeman, Ph.D.

Director Graduate and Professional Studies Academic Quality james.goeman@highered.texas.gov

Cathie Maeyaert, J.D.

Director Private Postsecondary Institutions Academic Quality cathie.maeyaert@highered.texas.gov

Phone 512/427-6200 Fax 512/427-6168

Web site: http://www.highered.texas.gov

# TEXAS HIGHER EDUCATION COORDINATING BOARD

Academic Quality and Workforce
P.O. Box 12788 Austin, Texas 78711 • 1200 East Anderson Lane 78752

September 23, 2020

Kevin Harrison, DMin, MBA President West Coast Bible College & Seminary 7459 S. IH 25 Waco, TX 76706

Dear Dr. Harrison:

West Coast Bible College & Seminary, located in Waco, Texas, has notified the Texas Higher Education Coordinating Board of its status as a religious postsecondary educational institution that will only offer programs in religious studies. The institution will offer degrees in Ministry at the bachelor's, master's, and doctoral degree levels.

Provided that West Coast Bible College & Seminary's offered degrees are, as you have informed us, entirely religious in nature, it falls within the exception for authorization in 19 Texas Administrative Code § 7.9 implementing *H.E.B. Ministries v. Texas Higher Education Coordinating Board*, 235 S.W.3d 627 (2007), and does not require approval of the Coordinating Board. The use of the term "college" in Texas does not violate Texas Education Code, Chapter 61, or the THECB's rules.

As a reminder, it is also necessary that West Coast Bible College & Seminary apply for and receive a license, exemption, or exclusion from Chapter 132 of the Texas Education Code through the Texas Workforce Commission.

If you have any questions, please contact Cathie A. Maeyaert, Director of Private Postsecondary Institutions, or me.

Sincerely,

Stacey Silverman

Tacy Shuman

AQW/CAM

### **Texas Workforce Commission**

A Member of Texas Workforce Solutions

Tom Pauken, Chairman

Ronald G. Congleton Commissioner Representing Labor

Andres Alcantar Commissioner Representing the Public

Larry E. Temple Executive Director

October 3, 2011

Mr. Kevin Harrison, President Victorious Life Church 7459 IH 35 Waco, Texas 76706

RE: West Coast Bible College and Seminary

Dear Mr. Harrison:

Your request for exemption under Texas Education Code, Section 132.002(a)(2) is granted.

Victorious Life Church dba West Coast Bible College and Seminary is granted exemption as a non-profit school that is owned, controlled, operated, and conducted by a bona fide religious organization that is exempt from property taxation.

Based on the information provided it is our understanding that the school conducts its training in an on-line format, but has physical locations in Waco, Texas and Los Angeles, California.

You should inform this agency of any changes in your method of operation, programs, school name or location, since a change may jeopardize this exemption. In that case, you may need to secure a Certificate of Approval in advance of any advertising, soliciting or operating as a Career School. Be advised that you are responsible for adhering to the provisions of your exempt status and violation of these provisions could result in revocation of the exemption, recommendation of penalties and referral to the Office of the Attorney General for further action.

Exemption status means Victorious Life Church dba West Coast Bible College and Seminary is not approved or regulated by the Texas Workforce Commission. This means we have not approved the curriculum, classrooms, teachers, or any other matters related to this school/program. On-site visits will not be conducted at West Coast Bible College and Seminary.

Further, this letter of exemption does not constitute approval, accreditation, or licensure of this school and/or program (s) under Texas law.

Thank you for your cooperation and assistance in this matter. If you have any further questions or require additional assistance, please do not hesitate to contact me at (512) 463-6831.

Sincerely,

Steve Rye

Director of Integrated Service Area Management

SR:E-4094
101 E. 15th Street • Austin, Texas 78778-0001 • (512) 463-2222 • Relay Texas: 800-735-2989 (TDD) 800-735-2988 (Voice) • www.texasworkforce.org

Equal Opportunity Employer / Services

WORKFORCE SOLUTIONS



#### Office of the Secretary of State

## CERTIFICATE OF FILING OF

#### VICTORIOUS LIFE MINISTRIES

File Number: 43834201
Assumed Name:
WEST COAST BIBLE COLLEGE & SEMINARY

The undersigned, as Secretary of State of Texas, hereby certifies that the assumed name certificate for the above named entity has been received in this office and filed as provided by law on the date shown below.

ACCORDINGLY the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law hereby issues this Certificate of Filing.

Dated: 05/04/2016

Phone: (512) 463-5555

Effective: 05/04/2016



Carlos H. Cascos Secretary of State

Dial: 7-1-1 for Relay Services