

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
WISCONSIN HOUSING PRESERVATION CORP

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
2 E MIFFLIN STREET NO 801

City or town, state or province, country, and ZIP or foreign postal code  
MADISON, WI 537034270

**D** Employer identification number  
30-0002040

**E** Telephone number  
(608) 663-6390

**G** Gross receipts \$ 73,629,796

**F** Name and address of principal officer  
MARY WRIGHT  
2 E MIFFLIN STREET 801  
MADISON, WI 537034270

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) ◀ (insert no )  4947(a)(1) or  527

**J** Website: ▶ WWW.WHPCCORP.ORG

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 2001

**M** State of legal domicile WI

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
TO PRESERVE, PROVIDE, AND PROTECT AFFORDABLE HOUSING FOR THE LOW AND MODERATE INCOME CITIZENS IN WISCONSIN

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	9
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	8
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	0
<b>6</b> Total number of volunteers (estimate if necessary)	0
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	620

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	642,779	4,069,522
<b>9</b> Program service revenue (Part VIII, line 2g)	41,353,863	46,219,894
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,542,020	4,074,364
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	44,538,662	54,363,780
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	309,339	321,766
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶0		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	41,553,616	46,929,761
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	41,862,955	47,251,527
<b>19</b> Revenue less expenses Subtract line 18 from line 12	2,675,707	7,112,253
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	342,085,223	339,925,609
<b>21</b> Total liabilities (Part X, line 26)	226,623,957	217,134,594
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	115,461,266	122,791,015

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer: \*\*\*\*\* Date: 2019-07-02

MARY WRIGHT PRESIDENT  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date

Check  if self-employed PTIN P01273230

Firm's name ▶ SVA CERTIFIED PUBLIC ACCTS SC Firm's EIN ▶ 39-1203191

Firm's address ▶ 1221 JOHN Q HAMMONS DRIVE Phone no (608) 831-8181  
MADISON, WI 53717

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission

WHPC ACQUIRES, PRESERVES AND DEVELOPS LOW-INCOME AND AFFORDABLE HOUSING IN WISCONSIN THE MAJORITY OF THE HOUSING IS SUBSIDIZED THROUGH THE U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, U S D A RURAL DEVELOPMENT, FEDERAL AND STATE GRANTS, AND OTHER HOUSING PROGRAMS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ 46,484,554 including grants of \$ ) (Revenue \$ 46,219,894 ) See Additional Data

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 46,484,554

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	Yes	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		No
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	Yes	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b>	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	Yes	
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		

<p><b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .</p>	<b>2a</b>	0		
<p><b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			<b>2b</b>	
<p><b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .</p>			<b>3a</b>	Yes
<p><b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i></p>			<b>3b</b>	Yes
<p><b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .</p>			<b>4a</b>	No
<p><b>b</b> If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>				
<p><b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .</p>			<b>5a</b>	No
<p><b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			<b>5b</b>	No
<p><b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .</p>			<b>5c</b>	
<p><b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .</p>			<b>6a</b>	No
<p><b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .</p>			<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>				
<p><b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .</p>			<b>7a</b>	No
<p><b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .</p>			<b>7b</b>	
<p><b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .</p>			<b>7c</b>	No
<p><b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .</p>	<b>7d</b>			
<p><b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			<b>7e</b>	No
<p><b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .</p>			<b>7f</b>	No
<p><b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .</p>			<b>7g</b>	
<p><b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .</p>			<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b>				
<p>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .</p>			<b>8</b>	
<p><b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .</p>			<b>9a</b>	
<p><b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>			<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter				
<p><b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .</p>	<b>10a</b>			
<p><b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter				
<p><b>a</b> Gross income from members or shareholders . . . . .</p>	<b>11a</b>			
<p><b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .</p>	<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?				
<p><b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<p><b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>			<b>13a</b>	
<p><b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .</p>	<b>13b</b>			
<p><b>c</b> Enter the amount of reserves on hand . . . . .</p>	<b>13c</b>			
<p><b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</p>			<b>14a</b>	No
<p><b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i></p>			<b>14b</b>	
<p><b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .</p>			<b>15</b>	No
<p><b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .</p>			<b>16</b>	No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following; 8a The governing body?; 8b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply; 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation
List all of the organization's current key employees, if any
List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation
List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation
List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Table with 6 main columns: (A) Name and Title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional Trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.





Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include 1a-1f (Contributions, Gifts, Grants) and 1g (Noncash contributions).

Table for Program Service Revenue with 5 columns. Rows include 2a-2f (TENANT RENT, DEVELOPMENT FEE INCOME, OTHER TENANT SERVICES) and 2g Total.

Table for Other Revenue with 5 columns. Rows include 3-5 (Investment income, bond proceeds, royalties), 6a-6d (Gross rents, rental expenses), 7a-7d (Gross amount from sales of assets), 8a-8c (Fundraising events), 9a-9c (Gaming activities), 10a-10c (Inventory sales), 11a-11d (Miscellaneous Revenue), and 12 Total revenue.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	321,766		321,766	
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	182,835	144,212	38,623	
<b>c</b> Accounting . . . . .	928,001	855,042	72,959	
<b>d</b> Lobbying . . . . .	48,000		48,000	
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .	39,396	39,396		
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	125,343		125,343	
<b>12</b> Advertising and promotion . . . . .	183,278	161,822	21,456	
<b>13</b> Office expenses . . . . .	679,321	658,262	21,059	
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	21,151,788	21,151,788		
<b>17</b> Travel . . . . .	1,719		1,719	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	72,451	72,451		
<b>20</b> Interest . . . . .	2,390,844	2,390,844		
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	7,693,453	7,693,453		
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> ASSET MANAGEMENT FEES	5,704,901	5,704,901		
<b>b</b> GENERAL & ADMINISTRATIVE	4,393,034	4,276,986	116,048	
<b>c</b> PROPERTY MANAGEMENT FEE	2,716,118	2,716,118		
<b>d</b> TAXES & INSURANCE	289,302	289,302		
<b>e</b> All other expenses	329,977	329,977		
<b>25 Total functional expenses.</b> Add lines 1 through 24e	47,251,527	46,484,554	766,973	0
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	22,522,197	<b>1</b>	27,048,621
	<b>2</b> Savings and temporary cash investments . . . . .	230,998	<b>2</b>	231,881
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	1,696,939	<b>4</b>	2,142,392
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	39,566,042	<b>7</b>	40,129,318
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	910,465	<b>9</b>	935,352
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 284,512,238		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 59,301,920	231,999,477	<b>10c</b> 225,210,318
	<b>11</b> Investments—publicly traded securities . . . . .	13,437,562	<b>11</b>	12,894,578
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	292,120	<b>12</b>	46,225
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .	2,945,868	<b>14</b>	2,618,622
	<b>15</b> Other assets See Part IV, line 11 . . . . .	28,483,555	<b>15</b>	28,668,302
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	342,085,223	<b>16</b>	339,925,609	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,867,209	<b>17</b>	3,828,299
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	459,999	<b>19</b>	374,714
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	219,632,549	<b>23</b>	210,319,255
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D . . . . .	2,664,200	<b>25</b>	2,612,326
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	226,623,957	<b>26</b>	217,134,594
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	115,461,266	<b>27</b>	120,299,295
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	2,491,720
	<b>29</b> Permanently restricted net assets		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	115,461,266	<b>33</b>	122,791,015	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	342,085,223	<b>34</b>	339,925,609	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	54,363,780
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	47,251,527
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	7,112,253
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	115,461,266
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-48,467
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	265,963
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	122,791,015

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>	Yes	
<b>3b</b>	Yes	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 30-0002040

**Name:** WISCONSIN HOUSING PRESERVATION CORP

Form 990 (2018)

---

### Form 990, Part III, Line 4a:

WHPC ACQUIRED 24 ADDITIONAL HOUSING UNITS IN 2018, BRINGING THE TOTAL UNITS IN THE WHPC PORTFOLIO TO 8,287 AT DECEMBER 31, 2018, AND THE TOTAL NUMBER OF PROJECTS TO 141, IN WHICH WHPC HAD FULL OWNERSHIP OR A LIMITED INTEREST IN AT DECEMBER 31, 2018, THERE ARE 5,337 UNITS, OR 90 PROJECTS, THAT ARE 100% OWNED BY WHPC THIS FORM 990 SUBMISSION INCLUDES THE OPERATING ACTIVITY OF 86 PROJECTS 4 OTHER PROJECTS WITH 63 UNITS OWNED BY 3 INDIVIDUAL ENTITIES FILE SEPARATE FORMS 990 WHPC HAS AN OWNERSHIP INTEREST AND IS THE MANAGING MEMBER OF ANOTHER 2,950 UNITS, OR 51 PROJECTS, WHICH ARE REPORTED ON SEPARATE TAX RETURNS (CONTINUED ON SCHEDULE O) 83% OF THE PROPERTIES INCLUDED IN THIS SUBMISSION OPERATE WITH SUBSIDIES RECEIVED FROM THE US DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) OR THE USDA RURAL DEVELOPMENT (RD), AND 97% OF THE PROPERTIES INCLUDED ARE INCOME AND RENT RESTRICTED 19% OF THE PROPERTIES ALSO RECEIVED HUD SERVICE COORDINATOR GRANT FUNDS, WHICH ENABLE THE ELDERLY AND DISABLED PROPERTIES TO HIRE SPECIALIZED STAFF FOR CASE MANAGEMENT AND REFERRAL SERVICES, LINKING THEM TO COMMUNITY AGENCIES, EDUCATING THEM ON AVAILABLE SERVICES AND TENANCY ISSUES, AND OTHER FUNCTIONS TO FACILITATE INDEPENDENT LIVING THE 2018 OCCUPANCY RATE FOR THE 86 PROJECTS REPORTED IS 96 40% WHPC'S PORTFOLIO OF HUD SECTION 8 PROJECT-BASED SUBSIDIZED PROPERTIES IS CONSISTENT WITH HUD WISCONSIN'S CHARACTERISTICS, HAVING AVERAGE HOUSEHOLD INCOMES OF ABOUT \$13,100, AND AVERAGE RENTS BEING \$300 PER MONTH WHPC'S AVERAGE AGE OF ITS ELDERLY POPULATION IS ABOUT 80, AND ABOUT 50 FOR DISABLED ADULTS

---

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

WISCONSIN HOUSING PRESERVATION CORP

Employer identification number

30-0002040

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
  - f Enter the number of supported organizations \_\_\_\_\_
  - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
<b>2</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b>	<b>Total.</b> Add lines 1 through 3						
<b>5</b>	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b>	Amounts from line 4						
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b>	Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b>	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						
<b>12</b>	Gross receipts from related activities, etc (see instructions)					<b>12</b>	

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . .

**Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	

- 16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ►
- 17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ►
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	1,183,444	1,091,258	726,853	642,779	4,069,522	7,713,856
<b>2</b>	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	35,294,062	35,035,189	36,223,677	41,353,863	46,219,894	194,126,685
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b>	<b>Total.</b> Add lines 1 through 5	36,477,506	36,126,447	36,950,530	41,996,642	50,289,416	201,840,541
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons						0
<b>b</b>	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year				139,971		139,971
<b>c</b>	Add lines 7a and 7b				139,971		139,971
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6 )						201,700,570

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b>	Amounts from line 6	36,477,506	36,126,447	36,950,530	41,996,642	50,289,416	201,840,541
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,762,884	2,142,487	2,201,978	2,178,728	2,375,320	10,661,397
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b>	Add lines 10a and 10b	1,762,884	2,142,487	2,201,978	2,178,728	2,375,320	10,661,397
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI )						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12 )	38,240,390	38,268,934	39,152,508	44,175,370	52,664,736	212,501,938
<b>14</b>	<b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	94.920 %
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	94.920 %

**Section D. Computation of Investment Income Percentage**

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	5.020 %
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	5.010 %

- 19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	<b>1</b>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	<b>3a</b>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
	<b>3b</b>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	<b>4a</b>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	<b>4b</b>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	<b>5a</b>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	<b>8</b>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
	<b>9c</b>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	<b>10a</b>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	<b>10b</b>		

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7 \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 30-0002040

**Name:** WISCONSIN HOUSING PRESERVATION CORP

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

**Facts And Circumstances Test**

**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
For Organizations Exempt From Income Tax Under section 501(c) and section 527  
  
▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.  
▶Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No 1545-0047  
  
**2018**  
  
**Open to Public Inspection**

**If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**  
 ● Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C  
 ● Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B  
 ● Section 527 organizations Complete Part I-A only  
**If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**  
 ● Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B  
 ● Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A  
**If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**  
 ● Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization WISCONSIN HOUSING PRESERVATION CORP	Employer identification number 30-0002040
---	--

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (see instructions) \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?  Yes  No
- 4a Was a correction made?  Yes  No
- b If "Yes," describe in Part IV

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

**Limits on Lobbying Expenditures**  
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals
--	----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?


Yes  No

**4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?		No	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
<b>c</b> Media advertisements?		No	
<b>d</b> Mailings to members, legislators, or the public?		No	
<b>e</b> Publications, or published or broadcast statements?		No	
<b>f</b> Grants to other organizations for lobbying purposes?		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
<b>i</b> Other activities?	Yes		48,000
<b>j</b> Total Add lines 1c through 1i			48,000
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year	<b>2a</b>
<b>b</b> Carryover from last year	<b>2b</b>
<b>c</b> Total	<b>2c</b>
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
PART II-B, LINE 1	THE ORGANIZATION DURING ITS LATEST FISCAL YEAR RETAINED LOBBYISTS TO MONITOR LEGISLATIVE AND EXECUTIVE/ADMINISTRATIVE BRANCH ACTIVITIES DURING THE WISCONSIN LEGISLATIVE PERIOD DURING THE YEAR, THE LOBBYISTS REPORT TO THE ORGANIZATION ANY LEGISLATIVE BILLS OR AGENCY ACTIONS THAT POTENTIALLY IMPACT OR ARE RELATED TO THE ORGANIZATION'S OPERATIONS OR CHARITABLE PURPOSE DURING THE 2018 SPRING AND FALL WISCONSIN LEGISLATIVE SESSIONS, THE ORGANIZATION DID NOT DIRECTLY, OR THROUGH LOBBYISTS, ENGAGE IN PROPOSING, SUPPORTING, OR OPPOSING ANY SPECIFIC LEGISLATION OR ADMINISTRATIVE RULES



**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**  
**► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**  
**► Attach to Form 990.**  
**► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

OMB No 1545-0047  
**2018**  
**Open to Public Inspection**

**Name of the organization**  
WISCONSIN HOUSING PRESERVATION CORP

**Employer identification number**  
30-0002040

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year		
<b>5</b> Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>6</b> Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education)       Preservation of an historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ► \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**(ii)** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .  Yes  No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶
  - c** Temporarily restricted endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>(ii)</b> related organizations . . . . .  |     |    |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		31,343,487		31,343,487
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .				
<b>e</b> Other . . . . .		253,168,751	59,301,920	193,866,831
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				225,210,318

**Part VII Investments—Other Securities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 12 )		

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) TENANTS' SECURITY DEPOSITS	1,791,923
(2) ACQ/DEVELOPMENT IN PROGRESS	580,313
(3) ESCROW ACCOUNTS	20,821,347
(4) INTEREST RECEIVABLE	4,474,719
(5) CORPORATE RESTRICTED CASH	1,000,000
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15 )	28,668,302

**Part X Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
TENANTS' SECURITY DEPOSITS	1,746,412
INTEREST RATE SWAP	865,914
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25 )	2,612,326

**2.** Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	76,392,018
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-48,467
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	24,764,142
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	24,715,675
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	51,676,343
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	2,687,437
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	2,687,437
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	54,363,780

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	73,807,216
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	26,784,158
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	26,784,158
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	47,023,058
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	228,469
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	228,469
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	47,251,527

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 30-0002040

**Name:** WISCONSIN HOUSING PRESERVATION CORP

## Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	REVENUE FROM SUBSIDIARIES THAT FILE SEPARATE TAX RETURNS \$24,908,737 CHANGE IN VALUE OF INTEREST RATE SWAP \$83,634 INVESTMENT FEES \$228,469

## Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	INCOME FROM INVESTMENTS IN PROPERTIES \$200 DEVELOPMENT FEE INCOME ELIMINATED IN AUDITED FINANCIAL STATEMENTS \$1,075,398 GAIN ON SALE OF ASSETS ELIMINATED IN AUDITED FINANCIAL STATEMENTS \$1,611,839

## Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	EXPENSES FROM SUBSIDIARIES THAT FILE SEPARATE TAX RETURNS \$26,784,158



## Supplemental Information

Return Reference	Explanation
FORM 990, SCHEDULE D, PART VI, LINE 1	DETERMINATION OF BREAK-OUT OF ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE DUE TO CONSOLIDATED AUDIT SINCE THE FORM 990 IS PREPARED ON A CONSOLIDATED BASIS, MANAGEMENT IS UNABLE TO DETERMINE THE BREAK-OUT OF ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE BETWEEN LAND IMPROVEMENTS, BUILDING, AND FURNISHINGS AND FIXTURES THEREFORE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE ARE SHOWN IN TOTAL IN PART VI, LINE 1E, OTHER, ON SCHEDULE D

**Schedule J**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

## Compensation Information

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No 1545-0047

# 2018

**Open to Public Inspection**

Name of the organization  
WISCONSIN HOUSING PRESERVATION CORP

Employer identification number  
30-0002040

**Part I Questions Regarding Compensation**

		Yes	No								
<p><b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> First-class or charter travel</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Travel for companions</td> <td style="border: none;"><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td style="border: none;"><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Discretionary spending account</td> <td style="border: none;"><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use										
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence										
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees										
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)										
<p><b>b</b> If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	<b>1b</b>										
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	<b>2</b>										
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Compensation committee</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Independent compensation consultant</td> <td style="border: none;"><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Form 990 of other organizations</td> <td style="border: none;"><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee					
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract										
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study										
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee										
<p><b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>		No								
	<b>4b</b>		No								
	<b>4c</b>		No								
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p>											
<p><b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	<b>5a</b>		No								
	<b>5b</b>		No								
<p><b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	<b>6a</b>		No								
	<b>6b</b>		No								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	<b>7</b>		No								
<p><b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	<b>8</b>		No								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	<b>9</b>										



**Part III** **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
------------------	-------------

**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No 1545-0047

**2018****Open to Public Inspection**

Department of the Treasury

Name of the organization

WISCONSIN HOUSING PRESERVATION CORP

Employer identification number

30-0002040

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART V, LINE 2A	THE PRESIDENT OF THE ORGANIZATION IS EMPLOYED BY A PROFESSIONAL EMPLOYER ORGANIZATION (PEO), WHICH PROVIDES PAYROLL AND BENEFIT SERVICES TO THE ORGANIZATION THIS COMPANY FILES THE FEDERAL AND STATE EMPLOYMENT TAX RETURNS AND IS LISTED ON THE FORM W-3 TRANSMITTAL OF WAGE AND TAX STATEMENTS AS THE EMPLOYER AS THE ORGANIZATION IS NOT LISTED ON THE FORM W-3, THE RESPONSE TO LINE 2A IN PART V IS "0" HOWEVER, SINCE THE PRESIDENT IS CONSIDERED A COMMON LAW EMPLOYEE OF WHPC, HER COMPENSATION IS REPORTED IN PART VII

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	ORGANIZATION DELEGATES CONTROL OVER MANAGEMENT DUTIES WHPC CONTRACTS WITH ASTAR CAPITAL MANAGEMENT, INC , THE MANAGEMENT COMPANY, TO MANAGE ALL OF THE REAL ESTATE ACTIVITY OF WHPC AND TO OTHERWISE SERVE AS WHPC'S ASSET MANAGER

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION A, LINE 8B	THE COMMITTEES DO NOT HAVE THE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 11B	PROCESS USED TO REVIEW FORM 990 THE FORM 990 IS REVIEWED BY ASTAR CAPITAL MANAGEMENT, INC (THE MANAGEMENT COMPANY), THE BOARD OF DIRECTORS, AND THE PRESIDENT OF WHPC PRIOR TO FILING THE FORM 990 WITH THE INTERNAL REVENUE SERVICE



**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY THE PRESIDENT AND CHAIRMAN OF THE BOARD ARE DIRECTLY INVOLVED WITH PROPOSED OR ONGOING TRANSACTIONS AND MONITOR ANY POTENTIAL CONFLICTS OF INTEREST AD DITIONALLY, WHPC BOARD MEMBERS COMPLETE AN ANNUAL CONFLICT OF INTEREST DISCLOSURE FORM TO IDENTIFY ANY CONFLICTS OF INTEREST ANY BOARD MEMBERS WITH A CONFLICT OF INTEREST IN A PRO POSED TRANSACTION MUST ABSTAIN FROM VOTING ON THE TRANSACTION

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A	WHPC ENGAGED AN INDEPENDENT, THIRD-PARTY STAFFING AND RECRUITING AGENCY DURING THE PROCESS OF HIRING A PRESIDENT FOR THE ORGANIZATION THE AGENCY PROVIDED ADVICE AND DIRECTION FOR THE HIRING PROCESS, AS WELL AS FOR THE COMPENSATION & BENEFITS PACKAGE

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	DESCRIBE HOW ORGANIZATION MAKES GOVERNING DOCUMENTS AVAILABLE TO PUBLIC GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART XI, LINE 9	CHANGE IN VALUE OF INTEREST RATE SWAP 83,634 TRANSFER OF OWNERSHIP FOR GARDEN VIEW TOWNHOMES 182,329

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
ELECTION UNDER CODE SEC 168(H)(6)(F)(II)	PER IRS INSTRUCTIONS, A COPY OF THE ELECTION STATEMENT FILED BY A TAX-EXEMPT CONTROLLED ENTITY OF WISCONSIN HOUSING PRESERVATION CORP (WHPC) IS BEING INCLUDED IN THE FORM 990 OF WHPC AS REQUIRED TAXPAYER'S NAME WHPC-CITY PLACE IMM, LLC TAXPAYER'S ADDRESS 2 E MIFFLIN STREET, SUITE 801, MADISON, WI 53703-4270 TAXPAYER'S TAXPAYER IDENTIFICATION NUMBER 82-1847785 WHPC-CITY PLACE IMM, LLC, A TAX-EXEMPT CONTROLLED ENTITY AS DEFINED IN CODE SEC 168(H)(6)(F)(III), HEREBY MAKES THE ELECTION UNDER CODE SEC 168 (H)(6)(F)(II)

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WISCONSIN HOUSING PRESERVATION CORP

Employer identification number

30-0002040

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

See Additional Data Table

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
<b>(1)</b> WHITEWATER MANOR INC 2 E MIFFLIN STREET 801  MADISON, WI 53703 39-2011157	LOW-INCOME HSG	WI	501(C)(3)	LINE 10	WHPC	Yes	
<b>(2)</b> OAKFIELD HOUSING INC 2 E MIFFLIN STREET 801  MADISON, WI 53703 39-1877014	LOW-INCOME HSG	WI	501(C)(3)	LINE 10	WHPC	Yes	
<b>(3)</b> SURING NON-PROFIT HOUSING CORPORATION 2 E MIFFLIN STREET 801  MADISON, WI 53703 23-7302131	LOW-INCOME HSG	WI	501(C)(4)		WHPC	Yes	

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
<b>(1)</b> WHPC-NIBP PORTFOLIO MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 45-3244435	LOW-INCOME HSG	WI	FILING ORG	RELATED	-786	21,131,091		No		Yes		79 000 %
<b>(2)</b> WHPC-SBP I MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-3894188	LOW-INCOME HSG	WI	FILING ORG	RELATED	-798	2,059		No		Yes		79 000 %

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
<b>(1)</b> WHPC-HAMPTON REGENCY MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 27-3022588	LOW-INCOME HSG	WI	FILING ORG	C	19,409	104,458	100 000 %	Yes	
<b>(2)</b> WHPC-SCOVILLE CENTER LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-8544081	LOW-INCOME HSG	WI	FILING ORG	C	48,195	37,362	100 000 %	Yes	
<b>(3)</b> WHPC-CITYPLACE I MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-1847785	LOW-INCOME HSG	WI	FILING ORG	C		25	100 000 %	Yes	

**Part V Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b> Yes	
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	No
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b> Yes	
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	No
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	No
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	No
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	No
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b> Yes	
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	No

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) OAKFIELD HOUSING INC	A	229	RECEIPT OF CHECK





**Part VII**    **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

<b>Return Reference</b>	<b>Explanation</b>

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 30-0002040  
**Name:** WISCONSIN HOUSING PRESERVATION CORP

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(1) WHPC-CLEVELAND TERRACE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0144793	LOW-INCOME HSG	WI	241,219	747,653	FILING ORG
(1) WHPC-EDGEWOOD MANOR LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0144796	LOW-INCOME HSG	WI	458,728	1,690,654	FILING ORG
(2) WHPC-KENNEDY HEIGHTS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0144797	LOW-INCOME HSG	WI	1,442,800	6,244,064	FILING ORG
(3) WHPC-MAIN STREET GARDENS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0144792	LOW-INCOME HSG	WI	296,930	872,121	FILING ORG
(4) WHPC-EDGEWATER LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-5834618	LOW-INCOME HSG	WI	367,228	1,610,950	FILING ORG
(5) WHPC-LAKE FOREST II LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-5834691	LOW-INCOME HSG	WI	602,107	2,228,286	FILING ORG
(6) WHPC-GROVE STREET LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	81,742	459,185	FILING ORG
(7) WHPC-RIVER OAKS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1302341	LOW-INCOME HSG	WI	399,997	2,665,088	FILING ORG
(8) WHPC-ROCKWELL COURT LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1302300	LOW-INCOME HSG	WI	540,751	2,918,682	FILING ORG
(9) WHPC-STATEWIDE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-5834554	LOW-INCOME HSG	WI	1,741,822	8,878,745	FILING ORG
(10) WHPC-BLACK CREEK LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354966	LOW-INCOME HSG	WI	0	0	FILING ORG
(11) WHPC-DODGE COUNTY HORICON LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-2675576	LOW-INCOME HSG	WI	124,108	636,728	FILING ORG
(12) WHPC-DODGE COUNTY MAYVILLE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-2807133	LOW-INCOME HSG	WI	223,388	1,027,302	FILING ORG
(13) WHPC-DODGE COUNTY WAUPUN LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-2809665	LOW-INCOME HSG	WI	379,913	1,730,367	FILING ORG
(14) WHPC-GALESVILLE GREENS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354783	LOW-INCOME HSG	WI	0	0	FILING ORG
(15) WHPC-GREENVIEW LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354842	LOW-INCOME HSG	WI	0	0	FILING ORG
(16) WHPC-HARVEST VIEW LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354866	LOW-INCOME HSG	WI	0	0	FILING ORG
(17) WHPC-JOHNSON CREEK LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1961908	LOW-INCOME HSG	WI	227,690	1,173,674	FILING ORG
(18) WHPC-NORTHERN LIGHTS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354900	LOW-INCOME HSG	WI	0	0	FILING ORG
(19) WHPC-POPLAR LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354943	LOW-INCOME HSG	WI	0	0	FILING ORG

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(21) WHPC-SHELL LAKE SHORES LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1355025	LOW-INCOME HSG	WI	0	0	FILING ORG
(1) WHPC-THOUSAND OAKS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1355043	LOW-INCOME HSG	WI	0	0	FILING ORG
(2) WHPC-VALLEY VIEW LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354925	LOW-INCOME HSG	WI	0	0	FILING ORG
(3) WHPC-WILLOWBROOK LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1775147	LOW-INCOME HSG	WI	518,486	2,621,522	FILING ORG
(4) WHPC-MMM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 42-1664322	LOW-INCOME HSG	WI	3,194,017	15,660,114	FILING ORG
(5) WHPC-GPM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-2626693	LOW-INCOME HSG	WI	1,343,657	6,206,854	FILING ORG
(6) WHPC-EAE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-2626756	LOW-INCOME HSG	WI	1,045,980	6,160,778	FILING ORG
(7) WHPC-OAKVIEW MANOR LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 80-0331395	LOW-INCOME HSG	WI	559,279	2,743,599	FILING ORG
(8) WHPC-WAUSAU I LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1799512	LOW-INCOME HSG	WI	658,766	3,276,832	FILING ORG
(9) WHPC-WAUSAU II LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1799492	LOW-INCOME HSG	WI	392,595	1,725,007	FILING ORG
(10) WHPC-UNIVERSITY GARDENS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-5725256	LOW-INCOME HSG	WI	928,354	5,301,690	FILING ORG
(11) WHPC-LINCOLN SCHOOL LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-0211139	LOW-INCOME HSG	WI	420,800	1,349,021	FILING ORG
(12) WHPC-EAST TERRACE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-0725134	LOW-INCOME HSG	WI	1,194,975	6,077,775	FILING ORG
(13) WHPC-NEILLSVILLE I LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2755834	LOW-INCOME HSG	WI	216,904	1,023,231	FILING ORG
(14) WHPC-NEILLSVILLE II LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2755908	LOW-INCOME HSG	WI	206,367	892,335	FILING ORG
(15) WHPC-NEILLSVILLE III LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2755947	MARKET RATE HSG	WI	144,327	648,661	FILING ORG
(16) WHPC-DUNN COUNTY LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-3928392	LOW-INCOME HSG	WI	519,053	1,913,714	FILING ORG
(17) WHPC-ST CROIX COUNTY II LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-3928408	LOW-INCOME HSG	WI	1,075,502	5,851,264	FILING ORG
(18) WHPC-CENTRAL WI WEST LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2896253	LOW-INCOME HSG	WI	146,075	1,445,735	FILING ORG
(19) WHPC-BRODHEAD LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 27-1338397	LOW-INCOME HSG	WI	242,851	958,244	FILING ORG

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(41) WHPC-SHELTER LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 27-0650527	LOW-INCOME HSG	WI	680,242	7,568,879	FILING ORG
(1) WHPC-CAPITOL CENTRE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 27-2377250	LOW-INCOME HSG	WI	2,908,303	18,992,589	FILING ORG
(2) WHPC-GREAT RIVER LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354996	LOW-INCOME HSG	WI	0	0	FILING ORG
(3) WHPC-SPRUCE MEADOWS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 20-1354815	LOW-INCOME HSG	WI	0	0	FILING ORG
(4) WHPC-ST CROIX COUNTY I LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-3928399	LOW-INCOME HSG	WI	308,946	2,384,756	FILING ORG
(5) WHPC-CENTRAL WI EAST LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2896203	LOW-INCOME HSG	WI	185,986	1,777,222	FILING ORG
(6) OWEN-WITHEE PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1674609	LOW-INCOME HSG	WI	96,969	563,412	FILING ORG
(7) GALESVILLE GREENS APTS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1653187	LOW-INCOME HSG	WI	145,402	1,089,438	FILING ORG
(8) PEPIN PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1701872	LOW-INCOME HSG	WI	46,334	295,044	FILING ORG
(9) GREENVIEW APT-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1638365	LOW-INCOME HSG	WI	51,891	389,139	FILING ORG
(10) GOODMAN PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1704231	LOW-INCOME HSG	WI	48,138	378,694	FILING ORG
(11) HAYWARD PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1674603	LOW-INCOME HSG	WI	132,652	927,241	FILING ORG
(12) OWEN PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1712654	LOW-INCOME HSG	WI	59,287	410,751	FILING ORG
(13) SHELL LAKE PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1674611	LOW-INCOME HSG	WI	107,285	610,651	FILING ORG
(14) GREENWOOD PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1700153	LOW-INCOME HSG	WI	43,278	306,135	FILING ORG
(15) THOUSAND OAKS APTS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 39-1638364	LOW-INCOME HSG	WI	234,971	2,044,174	FILING ORG
(16) MCGREGOR PARTNERS-LTD PARTNERSHIP 2 E MIFFLIN STREET 801 MADISON, WI 53703 42-1363796	LOW-INCOME HSG	WI	76,320	461,392	FILING ORG
(17) WHPC-MCKINLEY HOLDINGS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-2731132	LOW-INCOME HSG	WI	-12	123	FILING ORG
(18) WHPC-GREEN BAY SENIOR APARTMENTS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-3984002	LOW-INCOME HSG	WI	12	-231	FILING ORG
(19) SHELTER WI PROPERTIES LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 27-0650578	LOW-INCOME HSG	WI	0	0	FILING ORG

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(61) WHPC-LA CORONA MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 45-2492290	LOW-INCOME HSG	WI	-15	9	FILING ORG
(1) WHPC-WALWORTH MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 26-3984214	LOW-INCOME HSG	WI	3	91	FILING ORG
(2) CONSERVANCY INVESTMENT GROUP LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	0	0	FILING ORG
(3) WHPC-MENOMONEE FALLS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 45-4680004	LOW-INCOME HSG	WI	624,864	4,179,100	FILING ORG
(4) WHPC-RICE LAKE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-1454269	LOW-INCOME HSG	WI	145,485	715,379	FILING ORG
(5) WHPC-PHOENIX-PORTGAGE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-1246721	LOW-INCOME HSG	WI	321,740	1,548,187	FILING ORG
(6) WHPC-GREEN BAY FAMILY MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 45-5383266	LOW-INCOME HSG	WI	-14	11	FILING ORG
(7) WHPC-PARKSIDE - GLENDALE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-1457909	LOW-INCOME HSG	WI	924,340	4,871,601	FILING ORG
(8) WHPC-BREEZEWOOD II LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-3570101	LOW-INCOME HSG	WI	543,101	3,797,197	FILING ORG
(9) WHPC-LINCOLN COURT - MT HOREB LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-4246224	LOW-INCOME HSG	WI	241,548	1,422,452	FILING ORG
(10) WHPC-NORTHWINDS MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 46-3471920	LOW-INCOME HSG	WI	-4	82	FILING ORG
(11) WHPC-CEDAR GROVE-MENOMONIE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1128671	LOW-INCOME HSG	WI	403,542	2,427,281	FILING ORG
(12) WHPC-HIDDEN GLEN-HOLMEN 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1115774	LOW-INCOME HSG	WI	287,641	2,032,181	FILING ORG
(13) WHPC-SONGBIRD-CHIPPEWA FALLS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1139383	LOW-INCOME HSG	WI	172,907	1,104,143	FILING ORG
(14) WHPC-MEADOW GROVE-MADISON LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1096507	LOW-INCOME HSG	WI	541,240	4,704,688	FILING ORG
(15) WHPC-TAYLOR RIDGE-COTTAGE GROVE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1103583	LOW-INCOME HSG	WI	582,713	5,227,661	FILING ORG
(16) WHPC-RIVERVIEW-SHEBOYGAN LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-4570837	LOW-INCOME HSG	WI	366,648	1,644,979	FILING ORG
(17) WHPC-LAUREL GARDENS - MARSHFIELD LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-5544175	LOW-INCOME HSG	WI	446,798	1,801,865	FILING ORG
(18) WHPC-GREENWOOD-LADYSMITH MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-1029835	LOW-INCOME HSG	WI	-3	36	FILING ORG
(19) WHPC-EDGEWATER MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-3950623	LOW-INCOME HSG	WI	-5	37	FILING ORG

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(81) WHPC-TENNYSON MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-3711329	LOW-INCOME HSG	WI	-19	16	FILING ORG
(1) WHPC - JANESVILLE-NEENAH LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-2411332	LOW-INCOME HSG	WI	66,370	0	FILING ORG
(2) WHPC-MENASHA WOODS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-2431938	LOW-INCOME HSG	WI	44,560	0	FILING ORG
(3) WHPC-GARDEN VIEW LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-4323405	LOW-INCOME HSG	WI	-12	1,662,038	FILING ORG
(4) WHPC-WASHBURN COUNTY-HILLTOP MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 47-3964485	LOW-INCOME HSG	WI	-5	83	FILING ORG
(5) WHPC - SUNNY HILL - SUN PRAIRIE LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-2847137	LOW-INCOME HSG	WI	630,643	4,834,006	FILING ORG
(6) WHPC-CL LUND LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-4767682	LOW-INCOME HSG	WI	729,695	5,339,827	FILING ORG
(7) WHPC-REGINA HILLS-SUPERIOR LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 81-4774958	LOW-INCOME HSG	WI	537,825	3,983,388	FILING ORG
(8) WHPC - VILLA WEST-GREEN BAY LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-1062185	LOW-INCOME HSG	WI	1,278,429	7,549,993	FILING ORG
(9) WHPC- RIVER COVE-STEVENSON POINT MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-1822822	LOW-INCOME HSG	WI	-60,490	-60,490	FILING ORG
(10) WHPC - BREWOOD PARK-FRANKLIN LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-2505170	LOW-INCOME HSG	WI	1,717,513	17,306,649	FILING ORG
(11) WHPC - SHERMAN GLEN-MADISON LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-2511184	LOW-INCOME HSG	WI	1,028,743	9,244,211	FILING ORG
(12) WHPC - TANGLEWOOD-KENOSHA LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-2811928	LOW-INCOME HSG	WI	996,603	8,185,023	FILING ORG
(13) WHPC - FOREST ACRES-HALES CORNERS LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-2874587	LOW-INCOME HSG	WI	551,788	3,668,713	FILING ORG
(14) WHPC - WESTPORT MEADOWS-PORT WASHINGTON LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-2881060	LOW-INCOME HSG	WI	451,895	3,023,507	FILING ORG
(15) WHPC-DOMINIUM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 13-4306253	LOW-INCOME HSG	WI	4,152,606	21,703,717	FILING ORG
(16) WHPC - JNM MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-1620241	LOW-INCOME HSG	WI	-36	64	FILING ORG
(17) WHPC-RIVER FALLS TERRACE MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 82-4982588	LOW-INCOME HSG	WI	0	100	FILING ORG
(18) WHPC-DENEVEU CREEK-FOND DU LAC LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-2445946	LOW-INCOME HSG	WI	6,526	1,065,106	FILING ORG
(19) WHPC-EBHG BOND POOL LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 37-1902268	LOW-INCOME HSG	WI	0	0	FILING ORG

**Form 990, Schedule R, Part I - Identification of Disregarded Entities**

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Total income	(e) End-of-year assets	(f) Direct Controlling Entity
(101) WHPC-NORTHWESTERN BOND POOL LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-1090590	LOW-INCOME HSG	WI	0	0	FILING ORG
(1) WHPC-NORTHWESTERN BOND POOL MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-0862292	LOW-INCOME HSG	WI	0	0	FILING ORG
(2) WHPC-NEW GLARUS MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-2016141	LOW-INCOME HSG	WI	0	0	FILING ORG
(3) WHPC-GRANT COUNTY LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-2336412	LOW-INCOME HSG	WI	0	0	FILING ORG
(4) WHPC-PRICE COUNTY LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-2345759	LOW-INCOME HSG	WI	0	0	FILING ORG
(5) WHPC-EBHG BOND POOL MM LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 83-0939955	LOW-INCOME HSG	WI	0	0	FILING ORG
(6) WHPC-NW HOLDING COMPANY LLC 2 E MIFFLIN STREET 801 MADISON, WI 53703 61-1906368	LOW-INCOME HSG	WI	0	0	FILING ORG
(7) RHINE HAUSHIGHLAND ESTATES 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	759,898	2,413,388	FILING ORG
(8) HIGHLAND ESTATES II 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	145,420	570,580	FILING ORG
(9) CHATEAU REGENCY 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	638,457	2,333,489	FILING ORG
(10) OAKWOOD TERRACEPORTLAND SQUARE 2 E MIFFLIN STREET 801 MADISON, WI 53703 30-0002040	LOW-INCOME HSG	WI	912,816	3,546,058	FILING ORG