

DEPARTMENT OF THE TREASURY

Date: JUN 4 1993

Entered in PCG

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR, CHICAGO

Person to Contact:
David Rasmussen

In Reply Refer to:
EP:7106

Form Number: 990

Periods Ended: December 31, 1991

Advocates for Retarded Citizens
1126 S. 70th St. Room 201B
West Allis, WI. 53124

Dear Sir,

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

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

☒ There is no change.

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

Thank you for your cooperation.

Sincerely yours,

Marilyn W. Day

Marilyn W. Day
District Director

At the meeting



NOT TO YOUNG



Internal Revenue Service
District Director

Department of the Treasury

Date: 11 DEC 1986

Employer Identification Number: 39-0978146

Case Number: 366311051EO
366080025EO

Person to Contact: E. Manuel

Contact Telephone Number: (312)886-1278

Accounting Period Ending: December 31

Form 990 Required: ☒ Yes ☐ No

Caveat Applies: Yes

Entered in PCG
RECEIVED PCG

ADVOCATES FOR RETARDED CITIZENS INC
611 EAST WELLS STREET
MILWAUKEE, WI 53202

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

(over)

District Director, Chicago District

Letter 947(DO) (Rev. 4-86)

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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

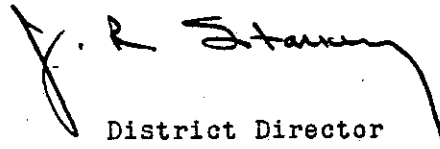
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below is an integral part of the letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director

This letter supersedes our letter issued 5 JUN 1986 which granted, in error, an advance ruling on your foundation status.

~~The effective date of this letter is January 1, 1986.~~ Prior to January 1, 1986, your organization was included in a group exemption issued to Wisconsin Association For Retarded Citizens until your exclusion - December 31, 1985.

Department of the Treasury

Internal Revenue Service

Washington, DC 20224

Date:

In reply refer to:

October 1, 1970

T:MS:EO

** Wisconsin Association for Retarded
Children, Inc.
No 1 South Webster St.
Madison, Wisconsin 53703

ADVOCATES FOR
RETARDED CITIZENS

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise or control, (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

J. A. Releser

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0706 (8-70)

** United Association for Retarded Citizens is a local member unit of Wisconsin ARC, and thereby, covered by this group ruling.

COPY

Internal Revenue Service

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact: Mrs. E.D. Womaski

Telephone Number 612-725-7344

Refer Reply to: EO:1902:EDW:srg

Date: November 23, 1976

United Association for Retarded
Citizens
611 East Wells Street
Milwaukee, Wisconsin 53202

PARENT ORGANIZATION: Wisconsin Association for
Retarded Citizens, Inc.
DATE OF LETTER: March 1, 1967
GROUP RULING NUMBER: 1843

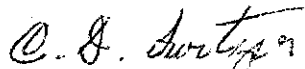
Gentlemen:

A group ruling has been issued to the above parent organization granting them exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Such Rulings apply to subordinate organizations for which lists have been furnished to the Internal Revenue Service and to annual supplements thereof.

Your organization is included in one such list.

Very truly yours,



C. D. Switzer
District Director