

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

Entered in POC

Date: 10 JAN 1989

Employer Identification Number:  
39-1622733

Contact Person:

P. J. MAZARAKOS, JR.

Contact Telephone Number:  
(312) 886-1278

ALLIANCE FOR HEARING IMPAIRED  
CHILDREN INC  
PO BOX 1462  
MILWAUKEE, WI 53201

*(Paid 1991 small grant ~~to~~ to  
Milwaukee Hearing Society)*

Accounting Period Ending:  
December 31

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Ends:  
Dec. 31, 1991

Caveat Applies:  
No

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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a

Letter 1045(DO/CG)

## ALLIANCE FOR HEARING IMPAIRED

private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

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 and 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).

Organizations that are not private foundations 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 sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, 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

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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 has 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 or on the enclosure is an integral part of this 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,



R. S. Wintrode, Jr.  
District Director

Enclosure: 872-C



*for Alliance for Hearing Impaired Children*

U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO

T:R:EO:1  
LFE

MAR 27 1959

Milwaukee Hearing Society  
(Formerly, Milwaukee Society  
for the Hard of Hearing)  
757 North Water Street  
Milwaukee 2, Wisconsin

Gentlemen:

A ruling, addressed to you under the name of Milwaukee Society for the Hard of Hearing, holding you exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939 (which corresponds to section 501(c)(3) of the Code of 1954), was issued on November 24, 1944.

Information furnished in and with your letter of February 26, 1959, addressed to the District Director of Internal Revenue, Milwaukee, Wisconsin, shows that your name has been changed to Milwaukee Hearing Society; and that there have been no changes in the character of your organization, the purposes for which you were formed, or your method of operation. Therefore, the ruling of November 24, 1944 remains in effect and is applicable under your present name, Milwaukee Hearing Society.

Appropriate action has been taken to insure the listing of your present name in an early issue of the weekly Internal Revenue Bulletin. Such listings are regarded as supplemental to the Cumulative List of Organizations, contributions to which are deductible for Federal income tax purposes, which is prepared and published periodically.

A copy of this letter is being forwarded to the above-designated District Director.

Very truly yours,

*J. H. [Signature]*  
Chief, Exempt Organizations Branch