

Entered in PCG

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

DEPARTMENT OF THE TREASURY

Date:

MAY 24 2000

CORPCARE DISTRIBUTIONS INC
125 S 84TH ST STE 110
MILWAUKEE, WI 53214

Employer Identification Number:
39-1674150

DLN:

17053127724010

Contact Person:

GREGG A TAYLOR

ID# 31366

Contact Telephone Number:

(877) 829-5500

Our Letter Dated:

September 7, 1995

Addendum Applies:

No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

CORPCARE DISTRIBUTIONS INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Entered in PC9

Date: SEP 07 1995

CORPCARE DISTRIBUTIONS, INC.
C-O DENNIS J BRAND
1911 SO ALLIS STREET P O BOX 07617
MILWAUKEE, WI 53207-0617

Employer Identification Number:
39-1674150Case Number:
365235016Contact Person:
JULIA WIECZOREKContact Telephone Number:
(414) 798-858760 Month Period Ends:
MAY 31, 2000Addendum Applies:
NO

Dear Applicant:

We have received your notification of intent to terminate your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code during a 60 month period beginning June 1, 1995.

The information submitted indicates that you intend to operate as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code during the 60 month period.

9/3 Based on your proposed activities and support, it is held that you can reasonably be expected to terminate your private foundation status under section 507(b)(1)(B) of the Code. Accordingly, you will be treated as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code for an advance ruling period of 60 months beginning June 1, 1995.

Within 90 days after the end of your 60 month period, you must establish to the satisfaction of the Internal Revenue Service that you have qualified as an organization which meets the requirements of paragraph (1), (2), or (3) of section 509(a) of the Code for the 60 month period. If you do establish that fact, you will be so classified for all purposes beginning with the first day of the first taxable year of the 60 month period and, thereafter, so long as you continue to meet the requirements of section 509(a)(1), (2), or (3). If, however, you do not meet these requirements for the 60 month period, you will be classified as a private foundation as of the first day of the first taxable year of the 60 month period.

If you satisfy the requirements of section 507(b)(1)(B) of the Code at the end of your 60 month period, you will not be subject to the provisions of section 507(a), (c), or (g) of the Code.

9/6 Grantors and donors may rely on the determination that you are not a 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.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, until you complete

-2-

CORPCARE DISTRIBUTIONS INC

your 60 month termination and are classified as a section 509(a)(1) organization. Form 990-PF 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 or 5 percent of your gross receipts (whichever is less), for failure to file a return on time unless there is reasonable cause for the delay.

If you do not pay the tax imposed by section 4940 of the Code for any taxable year or years during the 60 month period, and it is subsequently determined that such tax is due for such year or years, you will be liable for interest in accordance with section 6601 of the Code. Since any failure to pay such taxes during the 60 month period is due to reasonable cause, the penalty under section 6651 with respect to the tax imposed by section 4940 shall not apply.

If the heading of this letter indicate that an addendum applies, the addendum enclosed 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,

Robert W. Brock

Robert W. Brock
District Director

Enclosure(s):
Form 872

Letter 2245 (DO/CC)

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 95-58

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 502(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Able Education Foundation,
Scottsdale, AZ
Adoption Concerns Triangle, Inc.,
Topeka, KS
Ajo Ambulance Inc., Ajo, AZ
Albuquerque Indian Center Inc.,
Albuquerque, NM
Aldine Youth Organization United to
Help Aldine Youth, Houston, TX
Alumni Association of Arkansas State
University, State University, AR
American Indian Arts Council of
Oklahoma, Inc., Oklahoma City,
OK
American Performance Showcase
Theater, Houston, TX
American Values Foundation, Inc.,
Murray, UT
Amigos DeLos Ninos, Huntsville, AL
Another Choice Another Chance,
Sacramento, CA
Aquarium Corps, Allentown, PA
Artist and Elaine Thornton
Foundation for the Arts, Dallas,
TX
Association for Disabled Students,
Carrollton, TX
Automobile Racing Hall of Fame,
Monroeville, PA
Black Heritage Association Inc.,
Kansas City, KS

Border Players The, Del Rio, TX
Boulder Day Release Center, Boulder,
CO
Boulder Valley Rotary Foundation,
Boulder, CO
Burgess Home for the Homeless,
Inc., Birmingham, AL
Caring Friends for Special Children,
Benton, WA
Center for Planning Information,
Medford, MA
Center for the Arts in the Basic
Curriculum, Inc., Washington, DC
Central Kentucky Orchid Society,
Inc., Lexington, KY
Cheyenne Mountain Zoo Endowment
Fund, Colorado Springs, CO
Cochise County Friends of DARE,
Inc., Sierra Vista, AZ
College Express Project Inc.,
Woodstock, CT
Colorado Pharmacists Service
Foundation, Englewood, CO
Colorado Youth Pipe Band Inc.,
Englewood, CO
Community Health Outreach to
Prevent AIDS—The Chow Project,
Honolulu, HI
Complementary Medicine Association,
Tucson, AZ
Concerned Parents Committee, Inc.,
Brooklyn, NY
Consensus Foundation, Dallas, TX
Coppell Historical Corp., Dallas, TX
Corpcare Distributions Inc.,
Milwaukee, WI
Covenant Christian Ministries, Inc.,
Lafayette, CO
Crime Victim Assistance League,
Tucson, AZ
Destined Ministries, Inc., Broken
Arrow, OK
Development Fund Co., Houston, TX
Doddtown Area Restoration Enterprise
Corp., East Orange, NJ
Earth Concerns of Oklahoma, Broken
Arrow, OK
East Texas Juniors Volleyball Club,
Longview, TX
Elizabeth Whitney Post Educational
Foundation, Inc., Pacific, NC
Embrace the Child, San Jose, CA
Environment Plus, Austin, TX
Environmental Illness Safe Building
Fund, Santa Fe, NM

Family to Family Network, Houston,
TX
Farmington Pro Rodeo Association,
Flora Vista, NM
Fill Our Community Library, Inc.,
Coppell, TX
Foundation for International Film
Artists, Los Angeles, CA
Friends Against Cruelty to Animals,
Colorado Springs, CO
Friends of the Brookfield Library,
Inc., The, Brookfield, CT
Friends of the Owls, Inc., Prescott,
AZ
Galveston Education Foundation,
Galveston, TX
Healthy Mothers Healthy Babies
Coalition of Utah, Salt Lake City,
UT
Heavenly Images Services Mobile
Imaging Services, Kailua, HI
Honua Hawaii 2,000, Hilo, HI
Housing Partnership for Collier
County, Inc., The, Immokalee, FL
Human Race, Bellaire, TX
Humane Society of Miami County,
Paola, KS
Humane Society of Muhlenberg
County Inc., Greenville, KY
Information Services About Womens
Legislation, Inc., Kansas City, MO
International Education Training &
Evaluation, Anaheim, CA
International Environmental Film
Society Inc., Boulder, CO
Iva M. Lester Memorial Scholarship
Fund Inc., Cario, GA
Jack Roush Transportation Museum,
Inc., Livonia, MI
James P. Ealans Memorial
Scholarship Fund, Englewood, CO
Le Festivale, Evergreen, CO
Lightwave Communication Centre,
Austin, TX
Madrona Research, Lopez, WA
Mahingan Institute, Inc., Monterey,
MA
McHenry County Community Homes
Inc., McHenry, IL
Meadowlake Corp., Oakmont, PA
Medjugorje Ventures Inc., Littleton,
CO
Mountain Wildflower Foundation Inc
Ft. Lauderdale, FL
Muskingum Valley Management
Group Inc., Zanesville, OH

DISTRICT DIRECTOR

P O BOX A-3290 DPN 22-2

CHICAGO, IL 60690

Entered in PCG

JUL 03 1995

Date: OCT 30 1991

Employer Identification Number:
39-1674150Contact Person:
MS P. WINDHAMContact Telephone Number:
(312) 886-1275

CORPCARE DISTRIBUTIONS INC

C/O DENNIS J BRAND
7700 WEST BLUE MOUND ROAD
WAUWATOSA, WI 53213

Accounting Period Endings:

December 31

Foundation Status Classification:

170 (b)(1)(A)(vi)

Advance Ruling Period Begins:

June 15, 1990

Advance Ruling Period Ends:

December 31, 1994

Addendum 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 and ends on the dates 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 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 organiza-

CORPCARE DISTRIBUTIONS INC

tion 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 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).

Organizations that are not private foundations are not subject to the private foundation 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. Requests, 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.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

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. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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. A penalty of \$10 a day

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is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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 we have indicated in the heading of this letter that an addendum applies, the addendum enclosed 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. Wintrobe, Jr.
District Director

NOTE TO CORPCARE FILE:

This org originally had public support status with adv
rul per ending 12/94. Because of very large gift by single
donor one year, tip occurred. IRS began procedure to rule
as PF. Corpcare applied to challenge the ruling but this
had to be done before their year-end according to IRS (and
it wasn't ready). IR Bulletin announced PF status 7/95
even though in 6/95 ~~they~~^{IRS} accepted Corpcare's challenge
and had begun processing a "termination of PF status".
Corpcare now has a new ruling of adv period ending 5/31/2000
Contributions are deductible as to a public support
type organization. See paragraphs 3 and 6 of the
tax determ letter.

5/31/96

/pw