

Entered in PCG

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** January 3, 2002

**Person to Contact:**  
Jocie Bradshaw 31-02167  
Customer Service Representative

**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
39-0917537

Experimental Aircraft Association, Inc.  
P. O. Box 3086  
Oshkosh, WI 54903-3086

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in October 1993, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is 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, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Experimental Aircraft Association, Inc.  
#39-0917537

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

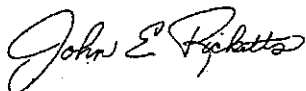
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

Entered in PCG

IN REPLY REFER TO  
T:R:EO: TF-BH

*EAA Aviation Foundation, Inc.*

OCT 30 1964

The Experimental Aircraft Association,  
Air Museum Foundation, Inc.  
c/o Mr. Paul H. Poberezny, President  
9711 W. Forest Park Drive  
Hales Corners, Wisconsin

Gentlemen:

PURPOSE	
Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A REQUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING December 31

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your organization's character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Your District Director is being advised of this action.

Since you have not actively operated, this ruling is based on the understanding that your actual operations will conform to those proposed in your ruling application. It is specifically understood that at no time will any admission fee be charged to any visitor to the museum; that all visitors will be admitted without restriction; and that no preferential treatment shall be shown to members of the Experimental Aircraft Association or organizations similar thereto.

Very truly yours,

EAA Air Museum  
Federal Tax Number-39-1033301

*R. J. Stakem*  
Chief, Exempt Organizations Branch

\*Please see attached notification from Secretary of State reflecting change in the name of the corporation on April 10, 1981.

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date: AUG 10 1970

In reply refer to:

T:MS:EO:R:2-JJW

Experimental Aircraft Association  
Air Museum Foundation, Inc.  
c/o F. E. Reidenbach  
Sabrowsky, Raasch, Reidenbach  
& Hartung  
3046 South 13th Street  
Milwaukee, Wisconsin 53215

Gentlemen:

This is in reference to your letter dated June 19, 1970, concerning proposed charges of admission to your museum to help cover operating expenses.

The available information shows that you were held exempt under section 501(c)(3) of the Code by a ruling dated October 30, 1964. That ruling stated that it was understood that in operating your museum you would not charge admission.

You now wish to charge admission on a nondiscriminatory basis to help meet operating expenses.

Based solely upon the information submitted in the letter of June 19, 1970, and the understanding that your activities other than charging admission, will continue in the manner described in your original application for exemption, it is held that the charging of admissions in the manner described will not affect your exempt status under section 501(c)(3) of the Code.

This ruling modifies our ruling issued to you October 30, 1964.

The District Director, St. Paul, Minnesota, is now your key district for exempt organization matters. We are notifying him of this action.

Very truly yours,

*Milton Cerny*

Acting

Chief, Rulings Section  
Exempt Organizations Branch

Resolved, That

Article 1 of the Articles of Incorporation of this Corporation is amended to read in its entirety as follows:

"Article 1. The name of the corporation shall be

EAA Aviation Foundation, Inc."

STATE OF WISCONSIN  
FILED

APR 27 1981

VEL PHILLIPS  
SECRETARY OF STATE

The undersigned officers of EAA Sport Aviation Foundation, Inc.

certify:  
(Use correct and complete corporate name)

~~1. The foregoing amendment of the articles of incorporation of said corporation was adopted by the members on the~~  
~~..... day of ....., 19...., by the following vote:~~

Number of Members  
having voting rights

Number present in  
person or by proxy

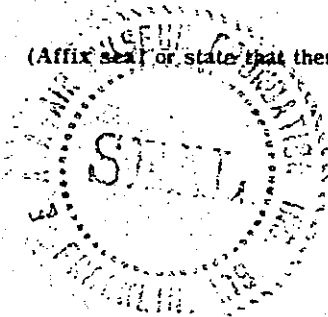
For Number voting  
Against

2. (See instructions 2 and 3)

The Corporation having no members, the foregoing amendment of the Articles of Incorporation of said Corporation was adopted by unanimous vote of the Board of Directors on the 4th day of April, 1981.

Executed in duplicate and seal (if any) affixed this 10th day of April, 1981

(Affix seal or state that there is none)



Thomas G. Delaney  
President  
John A. Mulburgh  
Secretary

This document was drafted by

Robert A. Schnur

(Name)

Please print name