

Entered in PCG

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

FLORENTINE OPERA OF MILWAUKEE
750 N LINCOLN MEMORIAL DRIVE
MILWAUKEE, WI 53202

Refer Reply to: 91-1097

Date: March 11, 1991

RE: FLORENTINE OPERA OF MILWAUKEE
EIN: 39-1098132

This is in response to the letter, dated February 13, 1991, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September, 1968, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(2) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



R. S. Wintrode, Jr.
District Director

1 640 9th Ave. SW., Aberdeen, S. Dak. 57401
2 17 N. Dearborn St., Chicago, Ill. 60602
3 219 Walnut St., Des Moines, Iowa 50309
4 112 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
Milwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
316 Robert St., St. Paul, Minn. 55101
9 325 W. Adams St., Springfield, Ill. 62704

US Treasury Department

District Director Internal Revenue Service

Date:

In reply refer to:

September 6, 1968

A:R:P:EGG

Entered in PCG

Determination Letter
Mil-EO-68-244



► The Milwaukee Florentine Opera
Company, Inc.
5500 W. Capitol Dr.
Milwaukee, Wis. 53216

Purpose: Educational
Address Inquiries and File Returns with District
Director of Internal Revenue: Milwaukee, Wis.

Form 990-A Required: ☒ Yes ☐ No
Accounting Period Ending: May 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

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, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month 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 section 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 this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. S. Stumpf

District Director

cc: Power of Attorney
Alfred H. Wilcox