

Internal Revenue Service
District Director

Department of the Treasury

COPY

Date: 25 JUL 1985

Entered in PCC

Employer Identification Number: 39-1502449

Accounting Period Ending: December 31

Form 990 Required: Yes No

Person to Contact: J Reimsma

Contact Telephone Number: (312) 886-127

~~Milwaukee Mandolin Orchestra~~

▷ BONNE AMIE MUSICAL CIRCLE
7400 W WARNIMONT AVE
MILWAUKEE, WI 53210

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)(2).

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. 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 sections 2055, 2106, and 2522 of the Code.

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.

(over)

Letter 947(DO) (Rev. 10-83)

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.

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

BY-LAWS.

ARTICLE I.

Purpose.

The Bonne Amie Musical Circle is the oldest organization of its kind in the state of Wisconsin. The tradition of the Circle began in Milwaukee, Wisconsin, in December of 1900, when a group of Milwaukeeans joined together to play and study music written for mandolin and guitar. They incorporated as a non-profit organization in 1905.

The original members of the Bonne Amie Musical Circle stated their corporate purpose to be "the cultivation, study and practice of music, instrumental and vocal..." Today, in 1984, the purposes of the corporation are to maintain the Bonne Amie Musical Circle organization and library, to keep the mandolin orchestra a viable art form, and to strive to produce the highest quality music. Members of the Circle shall preserve, study, and perform before the public, music which is written or adapted for the mandolin orchestra on traditional mandolin orchestra instruments. The performance ensemble of the Bonne Amie Musical Circle is now called ~~The Milwaukee Mandolin Orchestra~~.

The original members of the Bonne Amie Musical Circle purchased musical scores for their organization and thereby started their own library of mandolin orchestra music. As new pieces of music were added to the library, money was taken from the group treasury to cover the expense. This library, the property of the Bonne Amie Musical Circle, has become an extensive collection of orchestral, ensemble, and solo music for the mandolin and other related instruments. It is maintained by the Librarian of the Circle.

ARTICLE II.

Name And Location.

The name of the corporation shall be the Bonne Amie Musical Circle. The principal office of the Circle shall be in the city and county of Milwaukee, state of Wisconsin.

ARTICLE III.

Non-Stock Status.

The said organization shall be without capital stock, and no dividends or pecuniary profits shall be declared to the members thereof.