

Internal Revenue Service

Department of the Treasury

MAY 22 1990
23

District
Director

Entered in POG

Person to Contact: EO:TPA

Telephone Number: 1-800-424-1040
312-435-1040

PROJECT EQUALITY OF
WISCONSIN, INC.
1442 NORTH FARWELL
SUITE 210
MILWAUKEE, WI 53202

Refer Reply to: 90-1484

Date: May 21, 1990

RE: PROJECT EQUALITY OF WISCONSIN, INC.
EIN: 39-1137959

This is in response to the letter dated May 3, 1990 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August, 1971 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)(1) & 170(b)(1)(A)(vi) 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

Address any reply to: Federal Building, and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

Entered in PCG

District Director

Internal Revenue Service

Date:

(In reply refer to:

August 5, 1971

STP:EO:71-1130 MCB:ag



▷ Project Equality of Wisconsin, Inc.
704 West Wisconsin Avenue
Milwaukee, Wisconsin 53233

Gentlemen:

Purpose: Charitable - Educational

Accounting Period Ending: December 31

Based on information supplied and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code and notify you of our decision.

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status unless you are subject to the tax on unrelated business income imposed by Section 511 of the Code, in which case you are required to file a Form 990-T. 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.

AUG 9 - 1971

FL RC MW 3-202 (Rev. 11-70)

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Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers and 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 tax 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 taxes imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office. Any questions concerning excise, employment or other Federal taxes may be directed to the nearest Internal Revenue Service office in your District.

This is a determination letter.

Very truly yours,


George U. Lathart
District Director