

Entered

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 27, 2007

Person to Contact:

Sonya Adigun ID# 31-08768

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

39-0808506

~~BADGER ASSOCIATION OF THE BLIND AND~~
~~VISUALLY IMPAIRED INC~~
912 N HAWLEY RD
MILWAUKEE WI 53213-3222 124

Dear Sir or Madam:

This is in response to your request of October 4, 2007, regarding your name change. We have changed the name of your organization from Badger Association of the Blind Inc to Badger Association of the Blind & Visually Impaired Inc.

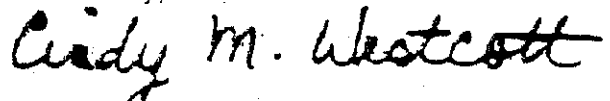
Our records indicate that a determination letter was issued in July 1951 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

BADGER ASSOCIATION OF THE BLIND
912 HAWLEY RD
MILWAUKEE, WI 53213-3292

Person to Contact:
Annette Smith

Telephone Number:
(214) 767-6023

Refer Reply to:
EP/EO:MC:4940 DAL

Date: JUN 25 1996

EIN: 39-0808506

Entered in PC9

Dear Sir or Madam:

Our records show that Badger Association of the Blind is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted July 1951 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2) of the code.

Any year, that gross receipts for your organization reach \$25,000.00, you will need to file Form 990 with the Service Center. See the instructions for Form 990 for further information.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

Annette Smith

Annette Smith
EO Technical Assistor



U. S. TREASURY DEPARTMENT
WASHINGTON 25

Entered in PCG

E.C.

No. 39-0808506

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS HERE TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:PIER.

JUL 13 1951

Letter Association of the Blind -
112 N. Broadway
Chicago 13, Illinois

Badger Assoc of the Blind

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

You will be required, however, to file an information return, Form 990A, annually, with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(c) and (q) of the Internal Revenue Code, as amended.

Requests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004 (a)(2)(B) and 1004(b)(2) and (3) of the Code.

- 2 -

~~Major Association of the Blind~~

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1406(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

(Signed) E. L. McLaury.
Deputy Commissioner.