

Internal Revenue Service
District Director

Department of the Treasury

Entered in POG

Date: APR 13 1982

Our Letter Dated: July 25, 1980

Person to Contact: L. M. MAHON

Contact Telephone Number:
612-725-5811

CCD 031082 CASE NO 41207600EO
FFN 410011882 EIN 39-1343561
BAY VIEW COMMUNITY CENTER OF
MILWAUKEE, INC
2479 S KINNICKINNIC AVE
MILWAUKEE, WI 53207

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This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) + 17c. Your exempt status under section 501(c)(3) of the code is still in effect. (b)(1)(A)(vi)

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

C. D. Switzer

C. D. Switzer

District Director

Letter 1050 (DO) (7-77)

Internal Revenue Service
District Director

Department of the Treasury

Date: July 25, 1980

FFN 410011882 EIN 39-1343561
CASE NO 41016302EO
BAY VIEW COMMUNITY CENTER OF
MILWAUKEE INC
2479 S KINNICKINNIC AVE
MILWAKEE, WI 53207

IRS

Employer Identification Number:

39-1343561

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) and 170(b)(1)(A)(vi)
Advance Ruling Period Ends:

December 31, 1981

Person to Contact:

Ray Bates

Contact Telephone Number:

(612)725-5811

StP:EO:80-605

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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) and section 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

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Letter 1045(DO) (6-77)