

Internal Revenue Service

Department of the Treasury

District  
Director

Entered in PCG

Person to Contact: EO:TPA

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

BEL CANTO CHORUS OF MILWAUKEE, INC.  
828 NORTH BROADWAY 510  
MILWAUKEE, WISCONSIN 53202-3611

Refer Reply to: 94-2719

Date: August 19, 1994

RE: EXEMPT STATUS  
EIN: 39-6078185

This is in response to the letter, dated August 15, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in November 1959, 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 questions 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,



Marilyn W. Day  
District Director

RECEIVED AUG 26 1994

Address any reply to:

Department of the Treasury

Entered in PCG

District Director

Internal Revenue Service

Date:

DEC 09 1980

In reply refer to:

Chief, Special Processing  
(612) 725-5929



► Bel Canto Chorus of Milwaukee, Inc.  
190 North 89th Street  
Wauwatosa, Wisconsin 53226

Form Number: 990

Periods Ended: June 30, 1979

Gentlemen:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☐ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Organization is required to comply with Section 6041 of the Internal Revenue Code regarding issuance of 1099's.

Letter 988 (DO) (7-77)



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR

Entered in PCG

P. O. Box 1157, Milwaukee, Wis. 53201

February 21, 1967

IN REPLY REFER TO  
FORM 2953  
A:R:P:EGG

Bal Canto Chorus of Milwaukee, Inc.  
(Formerly, The Bal Canto Choir of Milwaukee, Inc.)  
190 N. 89th St.  
Milwaukee, Wis. 53213

DATE OF EXEMPTION
November 13, 1959
INTERNAL REVENUE CODE
SECTION 501(c)(3)
MATERIAL
December 15, 1965 Amend- ment of Corporate Name and restated Articles of Incorporation

Gentlemen:

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files.

In accordance with the requirements for retaining an exempt status any future changes in your character, purposes, method of operation, name or address should also be brought to our attention.

Very truly yours,

*W. S. Stumpf*

W. S. Stumpf  
District Director



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

*Copy sent to Mr. [illegible]*

*ED*

Entered in PCC

IN REPLY REFER TO

T.R:EO

1

JE

The Bel Canto Choir of Milwaukee, Inc.  
190 No. 89th Street  
Wauwatosa 13, Wisconsin

NOV 15 1958

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not 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 District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period, which ends December 31.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

The Bel Canto Choir of Milwaukee, Inc. -2-

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of your exempt status.

Any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provisions of the 1939 Code.

The District Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

(Signed) J. E. McCRACKEN

Chief, Exempt Organizations Branch

cc: DD, Milwaukee (2)

JCowell/em  
11-10-59