

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: JUL 12 1993

Employer Identification Number:
39-1745884

Contact Person:
R. FRATTO

Contact Telephone Number:
(312) 886-1278

CESA FOUNDATION INC
C/O THOMAS J SHEPRO
4513 VERNON BLVD EXEC BLDG STE 208
MADISON, WI 53705

Accounting Period Ending:
June 30

Form 990 Required:
yes

Addendum Applies:
no

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 sections 509(a)(1) and 170(b)(1)(A)(vi).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. 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.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

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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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under

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section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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,

A handwritten signature in cursive script, reading "Marilyn W. Day".

Marilyn W. Day
District Director

Form 104 (6/91)
Secretary of State
WISCONSIN

NONSTOCK (NONPROFIT) CORPORATION
AMENDMENT

Please read instructions on
the reverse before attempting
to complete this form.
STATE OF WISCONSIN

State the article number to be amended and the amendment language below:

Resolved:

AUG 27 AID : 46

That Article I of the Articles of Incorporation is hereby
amended to read as follows: "The name of the corporation is
CESA Foundation, Inc."

STATE OF WISCONSIN
FILED

AUG 27 1992

DOUGLAS LA FOLLETTE
SECRETARY OF STATE

Indicate the method of adoption by checking the appropriate box below.

☐ The foregoing amendment to the articles of incorporation was adopted
on _____, 19____ by written consent signed by all of the members
having voting rights.

OR

☒ The corporation has no members having voting rights, and that the foregoing
amendment of the articles of incorporation was adopted at a meeting of the
board of directors on June 4, 1992 by a majority affirmative
vote (or greater, as may be required by the articles of incorporation) of the
directors in office.

OR

☐ The foregoing amendment to the articles of incorporation was adopted by the
members on _____, 19____ by the following vote:

Number of members
having voting rights

Number present in
person or by proxy

Number voting
FOR AGAINST

The present corporate name (prior to any change effected by this amendment) is:

Wisconsin CEO's for Kids, Inc.

and the principal office is in Dane County, Wisconsin.

Executed in duplicate and seal (if any) affixed this 20th day of August, 1992.

BY: William F. White
as Secretary or Asst. Secretary

None
AFFIX SEAL
or state that
there is none

BY: Thomas J. Shapiro
as President or Vice-President

This document
was drafted by

William F. White, Esq.

(Please print or type the name of the individual)

If a problem exists, your daytime phone number is: (608) 257-3501

SEE FEES AND INSTRUCTIONS ON THE REVERSE SIDE