

Internal Revenue Service *Entered in PCG*

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact: Mrs. E. D. Womaski

Telephone Number: 612-725-7344

Children's Outing Association
909 East North Avenue
Milwaukee, Wisconsin 53212

Refer Reply to: EO:1902:EDW:mc

Date: April 25, 1977

Attention: Norman Adelman,
Executive Director

Dear Mr. Adelman:

This is in reply to your letter regarding an updated determination letter for the above organization.

Please be advised that once the original letter is issued, it is never changed or updated.

The organization was granted exemption by letter dated April 23, 1942, under the provisions of Section 501(c)(3) of the Code, as being organized and operated exclusively for charitable purposes.

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 under Sections 2055, 2106, and 2522 of the Code.

Very truly yours,



C. D. Switzer
District Director

Part IV Reason for Non-Private Foundation Status (See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state **▶**
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** below.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** below.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** below.)
- 12 ☐ An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions. See section 509(a)(2). (Also complete the **Support Schedule** below.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

Support Schedule (Complete only if you checked boxes on lines 10, 11, or 12 above.) Use cash method of accounting.

Calendar year for fiscal year beginning in	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	711,099.	1,271,580.	1,106,025.	880,847.	3,969,551.
16 Membership fees received			31,349.	16,923.	48,272.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	567,550.	412,599.	313,539.	115,007.	1,408,695.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	39,030.	45,082.	74,074.	53,464.	211,650.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	SEE STATEMENT 8 8,390.	21,861.			30,251.
23 Total of lines 15 through 22	1,326,069.	1,751,122.	1,524,987.	1,066,241.	5,668,419.
24 Line 23 minus line 17	758,519.	1,338,523.	1,211,448.	951,234.	4,259,724.
25 Enter 1% of line 23	13,261.	17,511.	15,250.	10,662.	
26 Organizations described in lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					85,194.
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here SEE ATTACHED STATEMENT ▶					998,719.

(Support Schedule continued on page 3)