

Internal Revenue Service

Entered in PCG

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: December 3, 2002

Engineers Foundation of Wisconsin, Inc.
% Sherri Hanke
7044 South 13th Street
Oak Creek, WI 53154

Person to Contact:

Richard E. Owens 31-00913
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-1394477

Dear Madam:

This letter is in response to your request for a change of address for your organization. We have updated our records to reflect the address as indicated above.

Our records indicate that a determination letter issued in August 1984, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Engineers Foundation of Wisconsin, Inc.
39-1394477

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

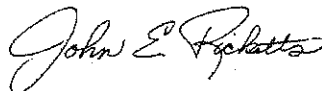
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services



Department of the Treasury
Internal Revenue Service
OGDEN UT 84201

Date of this notice: FEB. 28, 2000
Taxpayer Identifying Number 39-1394477
Form: 990 Tax Period: DEC. 31, 1996

Entered in PCG

For assistance you may
call us at:
1-800-829-1040

|||||

ENGINEERS FOUNDATION OF WISCONSIN

INC

6125 ODANA RD

MADISON WI 53719-1103253

DO YOU NEED TO FILE FORM 990?

MOST ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE ARE REQUIRED TO FILE AN ANNUAL INFORMATION RETURN ON FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, IF THEIR ANNUAL GROSS RECEIPTS ARE NORMALLY MORE THAN \$25,000. ORGANIZATIONS REQUIRED TO FILE MAY USE THE SIMPLER FORM 990-EZ, SHORT FORM RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, FOR ANY YEAR THEIR GROSS RECEIPTS WERE LESS THAN \$100,000 AND THEIR END OF YEAR ASSETS WERE LESS THAN \$250,000.

YOU PREVIOUSLY INFORMED US THAT YOU WERE NOT REQUIRED TO FILE FORM 990 BECAUSE YOUR ANNUAL GROSS RECEIPTS WERE NORMALLY BELOW THE ABOVE MINIMUM THAT APPLIED AT THE TIME OF YOUR NOTICE. FOR THAT REASON, WE DON'T MAIL YOU A FORM 990 RETURNS PACKAGE EACH YEAR. HOWEVER, YOU WOULD STILL BE REQUIRED TO FILE FORM 990 FOR ANY YEAR WHEN YOUR GROSS RECEIPTS WERE CONSIDERED TO BE NORMALLY MORE THAN \$25,000. OUR RECORDS INDICATE YOU HAVE NOT FILED FORM 990 RECENTLY.

AN ORGANIZATION THAT IS REQUIRED TO FILE FORM 990 BUT DOES NOT DO SO BY THE DUE DATE (INCLUDING ANY EXTENSIONS GRANTED) MAY BE SUBJECT TO A PENALTY OF \$20 FOR EACH DAY THE RETURN IS LATE, UP TO A MAXIMUM OF \$10,000 OR 5 PERCENT OF ITS GROSS RECEIPTS FOR THE YEAR, WHICHEVER IS LESS. THE PENALTY IS NOT CHARGED IF THE ORGANIZATION CAN SHOW THAT NOT FILING ON TIME WAS DUE TO REASONABLE CAUSE.

TO HELP US UPDATE OUR RECORDS, PLEASE CHECK THE APPROPRIATE BOX AT THE END OF THIS LETTER AND PROVIDE THE RETURNS OR OTHER INFORMATION REQUESTED. NOT COMPLYING WITH OUR REQUEST FOR INFORMATION COULD RESULT IN THE LOSS OF YOUR TAX-EXEMPT STATUS.

PLEASE RETURN THIS NOTICE TO US WITHIN 30 DAYS. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THE COPY OF THIS NOTICE IS FOR YOUR RECORDS. IF YOU WERE REQUIRED TO FILE A FORM 990 OR 990-EZ FOR ANY YEAR IN QUESTION BUT DID NOT DO SO PREVIOUSLY, PLEASE SUBMIT THE COMPLETED RETURN OR RETURNS WITH THIS NOTICE AND EXPLAIN WHY YOU DID NOT FILE ON TIME. BLANK FORMS 990, 990-EZ, INSTRUCTIONS, AND HELP IN COMPLETING THE FORMS ARE AVAILABLE AT MOST IRS OFFICES.

THANK YOU FOR YOUR COOPERATION.

ENCLOSURES:
ENVELOPE
COPY OF THIS NOTICE

C-1

DEFINITIONS

GENERALLY, "GROSS RECEIPTS" MEANS THE GROSS AMOUNT RECEIVED BY THE ORGANIZATION DURING ITS ANNUAL ACCOUNTING PERIOD FROM ALL SOURCES WITHOUT REDUCTION FOR ANY COSTS OR EXPENSES INCLUDING, FOR EXAMPLE, COST OF GOODS OR ASSETS SOLD, COST OF OPERATIONS, OR EXPENSES OF EARNING, RAISING, OR COLLECTING SUCH AMOUNTS. THUS, "GROSS RECEIPTS" INCLUDES, BUT IS NOT LIMITED TO, THE GROSS AMOUNT RECEIVED AS CONTRIBUTIONS, GIFTS, GRANTS, AND SIMILAR AMOUNTS; THE GROSS AMOUNT RECEIVED AS DUES OR ASSESSMENTS FROM MEMBERS OR AFFILIATED ORGANIZATIONS; GROSS SALES OR RECEIPTS FROM BUSINESS ACTIVITIES (WHETHER OR NOT RELATED TO YOUR EXEMPT PURPOSE); THE GROSS AMOUNT RECEIVED FROM THE SALE OF ASSETS; AND THE GROSS AMOUNT RECEIVED AS INVESTMENT INCOME.

AN ORGANIZATION'S GROSS RECEIPTS ARE CONSIDERED TO BE "NORMALLY" NOT MORE THAN \$25,000 IF:

1. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR ONE YEAR OR LESS, AND IT HAS RECEIVED, OR DONORS HAVE PLEDGED TO GIVE, GROSS RECEIPTS OF \$37,500 OR LESS DURING THE FIRST TAX YEAR OF THE ORGANIZATION;
2. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR MORE THAN ONE BUT LESS THAN 3 YEARS AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE FIRST 2 TAX YEARS IS \$30,000 OR LESS; OR
- ☒ 3. THE ORGANIZATION HAS BEEN IN EXISTENCE FOR 3 YEARS OR MORE, AND THE AVERAGE GROSS RECEIPTS RECEIVED BY THE ORGANIZATION IN THE IMMEDIATELY PRECEDING 3 YEARS, INCLUDING THE YEAR FOR WHICH THE RETURN WOULD BE REQUIRED TO BE FILED, IS \$25,000 OR LESS.

RESPONSE BY ORGANIZATION RECEIVING THIS NOTICE

IS THIS ORGANIZATION STILL IN EXISTENCE? YES ☒ NO ☐ IF YES:

☒ THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY \$25,000 OR LESS FOR EACH OF THE PAST 3 TAX YEARS AND THEREFORE THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 FOR ANY OF THOSE YEARS.

1996 \$ 6,423.68 1998 \$ 7,421.99

GROSS RECEIPTS FOR OUR MOST RECENT YEAR WERE \$ 1997 \$ 6,759.29 1999 \$:

TOTAL ASSETS AT THE END OF OUR MOST RECENT YEAR WERE \$ 1999 \$ 77,794.10

☐ THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS. A COMPLETED FORM 990 OR 990-EZ IS ATTACHED FOR EACH YEAR THAT A RETURN WAS REQUIRED BUT NOT PREVIOUSLY FILED. OUR REASONS FOR NOT FILING ON TIME ARE:

☐ THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, AND A FORM 990 OR 990-EZ WAS FILED FOR EACH YEAR A RETURN WAS REQUIRED. A COPY OF EACH RETURN IS ATTACHED.

☐ THIS ORGANIZATION'S GROSS RECEIPTS WERE NORMALLY MORE THAN \$25,000 FOR ONE OR MORE OF THE PAST 3 YEARS, BUT THE ORGANIZATION WAS NOT REQUIRED TO FILE FORM 990 OR 990-EZ FOR ANY OF THOSE YEARS BECAUSE:

ADDRESS CORRECTION REQUESTED: C/O WISCONSIN SOCIETY PROFESSIONAL
6501 Watts Rd. #112, Madison, WI 53719 ENGINEERS

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE RESPONSE TO THIS NOTICE, AND TO THE BEST OF MY BELIEF, IT IS TRUE, CORRECT, AND COMPLETE.

Glen E. Jablonka
SIGNATURE (AN OFFICER IF
ORGANIZATION STILL EXISTS)
GLEN E. JABLONKA

Treasurer
TITLE

8/9/00
DATE

608-278-7000
TELEPHONE
NUMBER
(INCLUDING AREA CODE)

Internal Revenue Service
District Director

Department of the Treasury

Date: 3 - APR 1985

Entered in PCG

Employer Identification Number:

39-1394477

Accounting Period Ending:

December 31st

Form 990 Required: ☒ Yes ☐ No

Person to Contact:

Augusta L. Simpson

Contact Telephone Number:

(312) 886-1278

Engineers Foundation of Wisconsin
1045 East Dayton Street
Madison, Wisconsin 53703

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.*

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 section 509(A)(1) - 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. 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.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

* EFFECTIVE AUGUST 6, 1981

(over)