

Internal Revenue Service

Department of the Treasury

Entered in PCG

District
Director

Person to Contact: EQ:TPA

The Great American
Children's Theatre
Company, Inc.
P.O. Box 92123
Milwaukee, WI 53202

Telephone Number: 1-800-424-1040
312-435-1040

Date: February 14, 1990

RE: The Great American Children's Theatre Company, Inc.
EIN: 51-0180437

This is in response to your correspondence, dated February 2, 1990, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in May, 1976, 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.

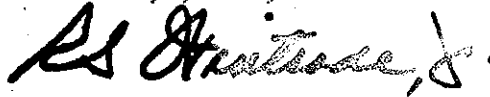
If your gross receipts each year are normally \$25,000.00 or more, you are required to file Form 990, Return of Organizations Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 question 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,



R. S. Wintrode, Jr.
District Director

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

Entered in PCG

District Director

Internal Revenue Service

Date:

May 19, 1976

In reply refer to: Miss Broecker
612-725-7544
StP:EO:76-
726
DEB:gjj

► The Great-American Children's Theatre
Company, Inc.
2525 South Shore Drive
Milwaukee, Wisconsin 53207

Accounting Period Ending: 12/31
Form 990 Required: ☒ Yes ☐ No
Advance Ruling Period Ends: 12/31/80

Based on the 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 of the type described in section 509(a)(2).

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 so long as you continue to meet the requirements of the applicable support test. If, however, 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, in the event 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. In addition, 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)(2) 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 was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

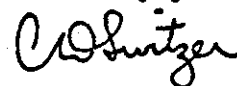
If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due 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, for failure to file the return on time.

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. 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.

Sincerely yours,



District Director

FORM 872-C

(NOVEMBER 1972)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

**CONSENT FIXING PERIOD OF LIMITATION
UPON ASSESSMENT OF TAX UNDER SECTION
4940 OF THE INTERNAL REVENUE CODE**
(See instruction 2 of Part IV—Form 1023 instructions.)

TO BE USED
WITH FORM
1023 ONLY.
SUBMIT IN
DUPLICATE.

Pursuant to section 6501(c)(4) of the Internal Revenue Code and as part of a request submitted with Form 1023, that the within designated organization be treated as a publicly supported organization within the meaning of section 170(b)(1)(A)(iv) or (vi) or section 509(a)(2) during an extended advance ruling period,

THE GREAT AMERICAN CHILDREN'S THEATRE COMPANY ^{TLC}
(Name of organization)

District Director

2525 SO. SHORE DRIVE MILWAU, WIS 53207
(Number, street, city or town, State and ZIP code)

and the

ST. PAUL, MN

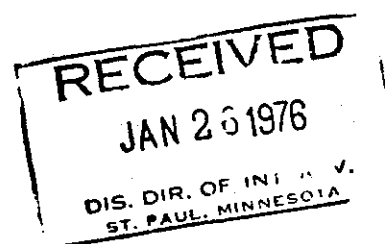
consent and agree as follows:

The period of limitation upon assessment of the tax imposed under section 4940 of the Code for any taxable year within the advance ruling period as extended shall not expire prior to one year from the date of expiration of the time prescribed by law for the assessment of a deficiency for the last taxable year within the advance ruling period, as extended, to wit (check one)—

- ☐ First taxable year at least 8 months: The period of limitations for the first 5 taxable years shall extend 8 years, 4 months, 15 days beyond the end of the first taxable year.
- ☒ First taxable year less than 8 months: The period of limitations for the first 6 taxable years shall extend 9 years, 4 months, 15 days beyond the end of the first taxable year,

except that if a notice of deficiency in tax for any such years is sent to the organization before expiration of such period, the time for making an assessment shall be further extended for the period in which the making of an assessment is prohibited and for 60 days thereafter.

Ending date of first taxable year: DEC. 31ST 1976



NAME OF ORGANIZATION

THE GREAT AMERICAN CHILDREN'S THEATRE COMPANY

DATE

JAN 17, 1976

OFFICER OR TRUSTEE HAVING AUTHORITY TO SIGN

SIGNATURE

Jesse A. Solomon

DISTRICT DIRECTOR

C. D. Antzler

DATE

5-19-76

BY

D. J. Polak, GRASS MANAGER