

Entered in PCG

September 28, 1972 A:7:211:EDJ:j1

Highland Community School, Inc.
2004 West Highland Avenue
Milwaukee, Wisconsin 53233

Gentlemen:

In a letter dated December 9, 1970, your organization was granted exempt status under Section 501(c)(3) of the Internal Revenue Code. In that letter we made no determination as to your foundation status. Based on information available we have now classified your organization as one that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code because you are an organization described in Code Section 170(b)(1)(A)(vi).

This classification is based on the assumption that your operations will continue as stated in your application. All changes in your purposes, character or method of operation must be reported to your District Director so he can consider their effect on your status.

Very truly yours,

R.C. Veckhl
District Director

C	INITIATOR	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER	REVIEWER
SUN-NAME	AF211	J. L. [unclear]					
DATE	9-28-72	9-28-72					

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

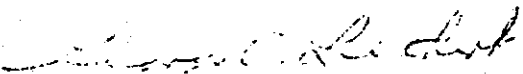
CORRESPONDENCE ADDRESS

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers and gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Sections 2055, 2106 and 2522 of the Code.

You are not liable for the tax imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office. Any questions concerning excise, employment or other Federal taxes may be directed to the nearest Internal Revenue Service office in your District.

This is a determination letter.

Very truly yours,


George O. Lethert
District Director

District Director

Internal Revenue Service

Date:

In reply refer to:

December 9, 1970 | SEP:EO:70-840 GGA:jp

Highland Community School, Inc.
2004 West Highland Ave.
Milwaukee, Wisconsin 53233

Gentlemen:

Purpose: Charitable - Educational

Accounting Period Ending: December 31

Based on information supplied and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code and notify you of our decision.

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status unless you are subject to the tax on unrelated business income imposed by Section 511 of the Code, in which case you are required to file a Form 990-B. 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.