



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

*Great Circus made its own 501(c)3 as of 1991.*

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Entered in PCG

MAR 21 1963

Historic Sites Foundation, Inc.  
816 State Street  
Madison 6, Wisconsin

Gentlemen:

We have reconsidered your status for Federal income tax purposes in view of the information submitted with your protest of October 12, 1962, to our ruling dated August 22, 1962, and the other information submitted at the conference held in this office on January 10, 1963, with Mr. James R. Modrall, your legal representative, and Mr. C. P. Fox, your Director, and with the letter of February 7, 1963, from Mr. Modrall.

In our ruling of August 22, 1962, we held, based upon the information submitted at that time, that you did not qualify for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 since you were not organized and operated exclusively for educational purposes within the meaning of section 501(c)(3) of the Code.

After careful consideration of all the information now before us, including the amendments to your articles of incorporation made on January 30, 1963, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes. Accordingly, our ruling of August 22, 1962, is hereby revoked.

Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your organization's character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address.



Historic Sites Foundation, Inc.

You are required, however, to file an information return Form 990-1, annually, with your District Director so long as this exemption remains in effect. This form may be obtained from him and is required to be filed on or before the fifteenth day of the fifth month following the close of your accounting period, which ends December 31.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or 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 taxes 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 tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

The District Director of Internal Revenue, Milwaukee, Wisconsin, is being advised of this action.

Very truly yours,

*J. F. Worley*

Chief, Exempt Organizations Branch



RICHARD A. ERNEY, DIRECTOR

July, 1979

TO WHOM IT MAY CONCERN:

This is to certify that the Circus World Museum at Baraboo, Wisconsin, is an historic site owned by the State Historical Society of Wisconsin and operated under a lease agreement with the Society by the Historic Sites Foundation, Inc., a non-profit corporation incorporated under the laws of the State of Wisconsin.

*Richard A. Erney*  
Richard A. Erney  
Director

THE STATE HISTORICAL SOCIETY OF WISCONSIN

816 STATE STREET · MADISON, WISCONSIN 53706