

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Entered in PCG

Date: January 14, 2003

Lawrence University of Wisconsin
P. O. Box 599
Appleton, WI 54912-0599

Person to Contact:
Sheena Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
8:00 a.m. to 6:30 p.m. EST
Fax Number:
513-263-3756
Federal Identification Number:
39-0806297

Dear Sir or Madam:

This is in response to your request of January 14, 2003 regarding your organization's tax exempt status.

In September 1965, we issued a letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

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 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, they are not automatically exempt from other federal excise taxes.

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

September 27, 1965

Entered in PCG

DETERMINATION LETTER
MIL-EO-65-237

IN REPLY REFER TO
Form L-178
A:R:P:RLM

Lawrence University of Wisconsin
Appleton
Wisconsin - 54910

Gentlemen:

PURPOSE Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Milwaukee, Wisconsin	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING August 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

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, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

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 section 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 this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. S. Stumpf

W. S. Stumpf
District Director

District
Director S.T. PAUL

Entered in PCG

LAWRENCE UNIVERSITY
OF WISCONSIN
P.O. BOX 549
APPLETON, WI. 54911Person to Contact: TAXPAYER SERVICE
DIVISION

Telephone Number: 1-202-652-9622

Refer Reply to: EP/EO

Date: AUG 18 1982

Form Number: 990

Period Ended: JUNE 30, 1980

Exempt Status: 501(c)(3)

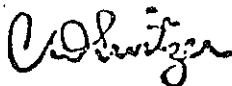
We are pleased to tell you that as a result of our examination for the above periods, we will continue to recognize your organization as tax exempt. Your return for the above period has been accepted as filed.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- ☒ A. There is no change.
- B. ☐ There is no change; however, income and expenses per Form 990-T were not reported correctly. See the attached schedule.
- C. ☐ You will receive an examination report explaining the proposed adjustments.
- D. ☐ Attached is an examination report explaining the proposed adjustments.

However, as a result of the examination, we have noted one or more areas that should be brought to your attention. Those which are applicable to you are indicated on the attachment(s) to this letter.

Sincerely yours,



District Director

Attachment(s)

