

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: JUN 13 1995

LINCOLN PARK COMMUNITY CENTER INC
P O BOX 09225 1301 W HAMPTON
MILWAUKEE, WI 53209

Employer Identification Number:
39-1672681

Case Number:
365132019

Contact Person:
RUTHANN WATTS

Contact Telephone Number:
(414) 798-8587

Our Letter Dated:
December 24, 1990

Addendum Applies:
No

Entered in PCG

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Marilyn W. Day
Marilyn W. Day
District Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 OFN 22-2
CHICAGO, IL 60690

Entered in PCG

APR 12 1995

Date:

NOV-15, 1994

Lincoln Park Community
Center Inc

1301 West Hampton Ave
Milwaukee WI 53209

Employer Identification Number:

39-1672681

Contact Person:

MR. R. GUINN

Contact Telephone Number:

(312) 886-7731

Our Letter Dated:

Dec 24, 1990

Advance Ruling Period Begins:

Jan 25, 1990

Advance Ruling Period Ends:

Dec 31, 1994

Addendum Applies: F

Done
April 15th

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 2734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administra-

tive remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

Marilyn H. Ray

Enclosures:

Form 8734

Copy of this letter

Support Schedule For Advance Ruling Period

Name of Organization

Lincoln Park Community Center, Inc.

Employer Identification Number*

39-1672681

For information on completing this support schedule, please see the instructions for Part IV of Schedule A (Form 990), Organization Exempt under 501(c)(3).

| | *Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Total |
|---|----------------|----------------|----------------|----------------|----------------|--------------|------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| | 19 <u>90</u> | 19 <u>91</u> | 19 <u>92</u> | 19 <u>93</u> | 19 <u>94</u> | 19 <u> </u> | 19 <u> </u> |
| 1. Gifts, grants, and contributions received. (Do not include unusual grants. See line 14) | <u>109,074</u> | <u>200,854</u> | <u>291,434</u> | <u>246,392</u> | <u>431,372</u> | | <u>1,279,126</u> |
| 2. Membership fees received | | | | | | | |
| 3. Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose | <u>310</u> | <u>1,350</u> | <u>627</u> | | <u>1,865</u> | | <u>4,152</u> |
| 4. Gross income from interest, dividends, amounts received from payments on securities loans (section 512(b)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | | <u>110</u> | | <u>69</u> | <u>71</u> | | <u>250</u> |
| 5. Net income from unrelated business activities not included in line 4 | | | | | | | |
| 6. Tax revenues levied for your benefit and either paid to you or expended on your behalf | | | | | | | |
| 7. The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | | | |
| 8. Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets | | | | | | | |
| 9. Total of lines 1 through 8 | <u>109,384</u> | <u>202,314</u> | <u>292,061</u> | <u>246,461</u> | <u>433,308</u> | | <u>1,283,528</u> |
| 10. Line 9 minus line 3 | <u>109,074</u> | <u>200,964</u> | <u>291,434</u> | <u>246,461</u> | <u>431,443</u> | | <u>1,279,376</u> |
| 11. Enter 1% of line 9 | <u>1,094</u> | <u>2,023</u> | <u>2,920</u> | <u>2,465</u> | <u>4,333</u> | | <u>12,835</u> |
| 12. Organizations described in section 170(b)(1)(A)(vi): a. Enter 2% of amount in column g, line 10 b. Attach a list showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for all years exceeded the amount shown in 12a. Enter the sum of all excess amounts here | | | | | | | |

13. Organizations described in section 509(a)(2):

a. Attach a list, for amounts shown on lines 1, 2, and 3 showing the name of, and total amounts received in each year from each "disqualified person", and enter the sum of such amounts.

Year 1 0 Year 2 0 Year 3 0 Year 4 0 Year 5 0 Year 6 0

b. Attach a list showing, for each year, the name and amount included in line 3 for each person (other than "disqualified persons") from whom the organization received more, during the year, than the amount on line 11 for the year or \$5,000. Include organizations as well as individuals. Enter the sum of these excess amounts for each year:

Year 1 0 Year 2 0 Year 3 0 Year 4 0 Year 5 0 Year 6 0

14. If you received any unusual grants during your advance ruling period, attach a list for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the grant. Do not include those in line 1 above.

Under penalties of perjury, I declare that I am authorized to sign this schedule on behalf of this organization and that I have examined this schedule, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Alfred Math
(Signature)
John Varns Jr

Director of Operations
(Title or authority of signer)
Executive Director

4-11-95
(Date)
4/11/95
961-1838

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Entered in PCG

DEPARTMENT OF THE TREASURY

Date: **DEC 24 1990**

LINCOLN PARK COMMUNITY CENTER INC
1901 WEST HAMPTON AVENUE
MILWAUKEE, WI 53209

Employer Identification Number:
39-1672681

Contact Person:

J. WOHLRAB

Contact Telephone Number:
(312) 886-1278

Accounting Period Ending:
DECEMBER 31.

Foundation Status Classification:
509(A)(1)

Advance Ruling Period Begins:
JANUARY 25, 1990

Advance Ruling Period Ends:
DECEMBER 31, 1994

Addendum Applies:
NO.

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).~~

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 described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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 and ends on the dates 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 tests 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 as long as you continue to meet the requirements of the applicable support test. If 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, if 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.

Grants and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grants and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045000/001

LINCOLN PARK COMMUNITY CENTER INC

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1964, 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).

Organizations that are not private foundations are not subject to the private foundation 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. Requests, 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.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

Contributions to you are deductible by donors beginning JANUARY 25, 1990.

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 \$25,000. However, if you receive a Form 990 package in the mail, please file

LINCOLN PARK COMMUNITY CENTER INC

the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

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. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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.

Based on information you supplied, we recognize you as exempt from Federal income tax for the period JANUARY 25, 1990, your formation or incorporation

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

[Signature]

R. S. McIntosh, Jr.
District Director

Enclosure(s)
Form 872-C