



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
MILWAUKEE 1, WISCONSIN  
Federal Bldg., P. O. Box 1157

IN REPLYING REFER TO:

AUD:PEO:RLM  
Br.2-8600 Ext.431  
Room 402

Entered in PCG

May 15, 1958

Marquette University High School  
Foundation, Inc.  
3401 West Wisconsin Avenue  
Milwaukee 8, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for **religious and educational purposes**.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Milwaukee, Wisconsin in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 501(c)(3) of the Internal Revenue Code of 1954, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

Form **4653**  
(June 1970)  
Department of the Treasury  
Internal Revenue Service

**Notification Concerning Foundation Status**

Do not write in this space  
(For IRS use only)  
☐ Classification  
code  
☐ Letter  
code

Please print or type

Name of organization **Marquette University High School Foundation, Inc.**  
Number and street **3401 West Wisconsin Avenue**  
City or town, State and ZIP code **Milwaukee, Wisconsin 53208**  
Employer Identification Number **23-7110781**

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).  
3 ☐ A school. Section 170(b)(1)(A)(ii).  
4 ☐ A hospital. Section 170(b)(1)(A)(iii).  
5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).  
6 ☐ A Governmental unit. Section 170(b)(1)(A)(v).  
7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).  
(Complete the Financial Schedule on page 2.)  
8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).  
(Complete the Financial Schedule on page 2.)

- 9 ☐ An organization that normally receives no more than  $\frac{1}{3}$  of its support from gross investment income and more than  $\frac{1}{3}$  of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2).  
(Complete the Financial Schedule on page 2.)

- 10 ☒ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).  
(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)

- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☐ We are not sure of our classification.  
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

*Rev. William J. Doran, S.J.*  
(Signature)

(Date)

(Title)

Marquette University High School Foundation, Inc.  
Milwaukee, Wisconsin

Marquette University High School Foundation, Inc. was organized and is operated solely for the benefit of Marquette University High School, Milwaukee, Wisconsin. The Foundation makes annual distributions to the High School. No distributions are made to any other organizations.



# U.S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

IN REPLY REFER TO

T:R:EO:S

OCS

JUN 15 1965

National Catholic Welfare Conference  
1312 Massachusetts Avenue, N.W.  
Washington, D.C. 20005

Gentlemen:

We have The Official Catholic Directory for 1965 submitted by you pursuant to our ruling dated March 25, 1946, in which it was held that the agencies and instrumentalities, as well as the educational, charitable, and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions, appearing on pages 6 to 851, inclusive, of The Official Catholic Directory for 1945, are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

The Official Catholic Directory for 1965 recently submitted by you shows the names and addresses of all agencies and instrumentalities, as well as all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions through its agencies and instrumentalities, such as arch-dioceses, dioceses and religious orders in existence at the time the Directory was published. It is understood that each of these institutions is a nonprofit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of the activities of any organization is for the promotion of legislation.

Accordingly, it is held, based upon the information previously submitted, and on which the ruling of March 25, 1946, is based, that the agencies and instrumentalities and the educational, charitable, and religious organizations operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions, and appearing in the list of such institutions contained in the United States Edition of The Official Catholic Directory for 1965, are entitled to exemption from Federal income tax under the provisions of section 501(c)(3) of the Code of 1954.

National Catholic Welfare -2-  
Conference

The aforementioned agencies, instrumentalities and institutions are not required to file Federal income tax returns so long as they retain a tax-exempt status, unless they are subject to the unrelated business tax imposed by section 511 of the Code and are required to file Form 990-T in order to report unrelated business taxable income. This is also applicable to your organization.

The above-mentioned agencies, instrumentalities, and institutions are not required to file the annual information return, Form 990-A.

Contributions made to the agencies, instrumentalities, and institutions referred to above, and appearing in the United States Edition of The Official Catholic Directory for 1965, are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of such agencies, instrumentalities, and institutions are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106, and 2522 of the Code.

You and your exempt subordinate units (agencies, instrumentalities, and institutions) are not liable for the taxes imposed under the Federal Insurance Contributions Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director.

You and your exempt subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

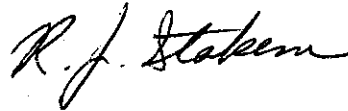
One copy of The Official Catholic Directory for the current year should be submitted annually to the National Office of the Internal Revenue Service for each Internal Revenue District in which one or more of your subordinate units are located. Five additional copies of the Directory should be submitted for the use of and retention in the National Office. The required copies of the Directory should be submitted to the National Office as soon as they are available. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new subordinate units listed in the Directory for the current year should also be submitted to the National Office at that time.

National Catholic Welfare -3-  
Conference

Any new subordinate units added by your organization must meet the organizational and operational test defined in section 1.501(c)(3)-1 of the Regulations.

The District Directors concerned by the changes made in your roster have been notified.

Very truly yours,

A handwritten signature in cursive script, appearing to read "R. J. Stakem".

Chief, Exempt Organizations Branch