

Internal Revenue Service

Entered in PCG

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: March 17, 2001.

Milwaukee Art Museum, Inc.
750 N Lincoln Memorial Dr.
Milwaukee, WI 53202-4018

Person to Contact:

Dalphone Naegele 31-04012

Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Employer Identification Number:

39-0806316

Dear Sir or Madam:

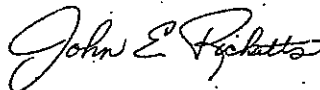
We have received your request for a copy of your organization's exemption application and letter of determination.

Our records indicate that your organization received exempt status in May 1937 and is currently exempt under section 501(c)(3) of the Internal Revenue Code. Applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and, therefore, are not available. Because your organization will not be able to provide a copy of its application on request, it should keep a copy of this letter in its permanent records.

The law requires you to make your organization's annual return (if you are required to file one) available for public inspection for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

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District
Director

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

MILWAUKEE ART MUSEUM INC
750 N LINCOLN MEMORIAL DR
MILWAUKEE, WI 53202-4018

Refer Reply to: 94-1243

Date: March 14, 1994

RE: EXEMPT STATUS
EIN: 39-0806316

This is in response to the letter, dated February 23, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in May 1937, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(2) of the Internal Revenue Code.

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

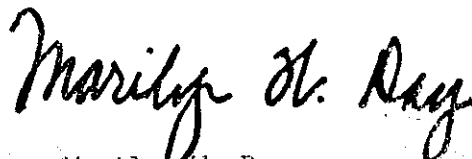
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any questions arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Marilyn W. Day
District Director

514120:1
LPE

Milwaukee Art Center, Inc.
(Formerly, Milwaukee Art Institute)
750 North Lincoln Memorial Drive
Milwaukee 2, Wisconsin

Entered in PCG

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Gentlemen:

A ruling, addressed to you under the name of Milwaukee Art Institute, holding you exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936 (which corresponds to section 501(c)(3) of the Internal Revenue Code of 1934), was issued on May 7, 1937.

A copy of a certificate of amendment to your articles of incorporation, covering a change in your corporate name from Milwaukee Art Institute to Milwaukee Art Center, Inc., has been received from the District Director of Internal Revenue, Milwaukee, Wisconsin.

Appropriate action has been taken to insure the listing of your present name in an early issue of the weekly Internal Revenue Bulletin. Such listings are regarded as supplemental to the Cumulative List of exempt organizations contributions to which are deductible for Federal income tax purposes, which is revised and published periodically.

A copy of this letter is being forwarded to the above-designated District Director.

Very truly yours,

W. L. Fox

Chief, Exempt Organizations Branch

cc: DU; Milwaukee (2)

Littlerie/11-30-59/vro

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to: Sharon Griggs
612-725-5801

January 5, 1982

Screening Unit

► Milwaukee Art Museum, Inc.
750 North Lincoln Memorial Drive
Milwaukee, WI 53202
ATTN: Rosalie Goldstein

Date of Exemption: 5/7/37
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours.

C. Shitzer
District Director

Item Changed

From

To

Name:

Milwaukee Art Center, Inc.

Above