

**Internal Revenue Service**

Entered in POG

**Date:** April 28, 2005

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**MILWAUKEE BALLET COMPANY INC**  
**504 W NATIONAL AVE**  
**MILWAUKEE WI 53204-1746**

**Person to Contact:**

S. Katherine Converse 31-07823  
Customer Service Specialist

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

39-1134735

Dear Sir or Madam:

This is in response to your request of April 28, 2005, regarding your organization's tax-exempt status.

In April 1970 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

*Janna K. Skufca*

Janna K. Skufca, Director, TE/GE  
Customer Account Services

Internal Revenue Service

Department of the Treasury

District  
Director

Person to Contact: EO:TPA

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

Refer Reply to: 94-2301

Date: June 30, 1994

RE: EXEMPT STATUS  
EIN: 39-1134753

This is in response to the letter, dated June 24, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in April, 1970, 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)(1) & 170(b)(1)(A)(vi) 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.

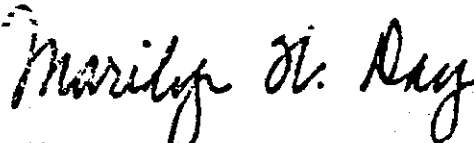
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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

Department of the Treasury

District Director

Internal Revenue Service

Date:

April 23, 1970

In reply refer to:

MILW-20-70-31 RMD:JC

The Milwaukee Ballot Company, Inc.  
8626 West Greenfield Avenue  
West Allis, Wisconsin 53214

Gentlemen:

Purpose: Charitable and Educational

Accounting Period Ending: December 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 to the District Director, at the above address, for consideration of their effect upon your exempt status. You must also report any changes in your name or address.

In this letter we are not determining whether you are a private foundation as defined in new section 509(a) of the Code. Your attention is invited to new section 508(b) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the

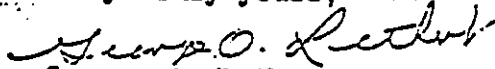
Code, in which case you are required to file a Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers and 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 tax 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 taxes imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office. Any questions concerning excise, employment or other Federal taxes may be directed to the nearest Internal Revenue Service office in your District.

This is a determination letter.

Very truly yours,



George G. Lothert

District Director