

Address any reply to.

Department of the Treasury

Entered in POG

District Director

Internal Revenue Service

Date:

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

July 22, 1981

Adjustment Unit

► Milwaukee Institute of Art and Design, Inc.  
207 North Milwaukee Street  
Milwaukee, WI 53202

Date of Exemption: October 16, 1974  
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 School of  
Arts, Inc.

Above

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

In reply refer to:

Miss McMahon

612-725-7344

October 16, 1974

Str:EC:74-1268 LMM:ag

Milwaukee School of the Arts, Inc.  
207 North Milwaukee Street  
Milwaukee, Wisconsin 53202

Accounting period Ending:  
purpose:

May 31  
Educational

Gentlemen:

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(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 502(a)(1) and Section 170(b)(1)(A)(ii).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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. 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.

Please keep this determination letter in your permanent records.

Sincerely yours,

C. D. Switzer  
District Director

Please see attached sheet.

Milwaukee School of the Arts, Inc.

Tuition paid to your organization is not deductible as a charitable contribution under Section 170 of the Internal Revenue Code.

I M P O R T A N T:

This letter supercedes our letter of October 15, 1974 wherein an error was made in the issuance of your File Reference Number.

Your Correct File Reference Number is Str:EO:74-1268.

Please keep this determination letter in your permanent records.