

Internal Revenue Service

District
Director

FEB 3 1987

Entered in POC

Department of the Treasury
P.O. Box A-3290
Chicago, Ill. 60690

The Milwaukee Jazz Experience, Inc.
411 E. Wisconsin Avenue, Suite 2800
Milwaukee, WI 53202

Employer Identification Number:

39-1569749

Accounting Period Ending:

December 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact:

A. Monagan-Arnold
Contact Telephone Number:
(312)886-1278

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

Donors may deduct contributions to you as provided in Code section 170. Bequests, 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 Code sections 2055, 2106, and 2522. Until the question of whether you are entitled to retroactive relief of exemption is resolved contributions are only deductible as of September 8, 1986, the date you filed Form 1023.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. 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 Code section 513.

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. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

Beginning January 1, 1984 unless specifically excepted, you must pay taxes under FICA: (Social Security Taxes) for each employee who is paid \$100.00 or more a year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). You may be subject to Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please contact any Internal Revenue Service office.

You need an employer identification number even if you have no employees. If a number was not entered on your application, one 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.

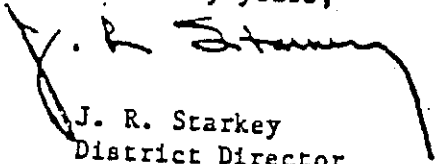
If you change your purposes, character, or method of operation, please let your key district office know so that we can consider the effect of the change on your exempt status. Also, you should advise your key District Director of all changes in your name or address.

Because you have requested a ruling under Section 1.9100 of the Regulations we are forwarding your application to our National Office under the Technical Advice procedures.

Because it is unclear as to whether you are entitled to retroactive recognition of exemption under Section 501(c)(3) of the Internal Revenue Code we are unable to make a determination at this time as to your Foundation Status. Upon receipt of the ruling of the National Office regarding 9100 relief, we will issue a subsequent letter at that time indicating your foundation status.

Because this letter could help resolve any questions about your exempt 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,


J. R. Starkey
District Director