

NOV-17-1997 11:03  
INTERNAL REVENUE SERVICE  
District Director

DEPARTMENT OF THE TREASURY  
1100 Commerce St., Dallas, TX 75242

#921102

Milwaukee Police Athletic  
League, Inc.  
6680 N. Teutonia Avenue  
Milwaukee, WI 53209-3117

Person to Contact:  
Customer Service Division

Telephone Number:  
1-800-829-1040

Refer Reply to:  
EP/EO MC 4940 DAL

Date: NOV 12 1997

EIN: 39-1623395

ENTD SEP 17 1998

Dear Sir or Madam:

Our records show that Milwaukee Police Athletic League, Inc., is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted September 1988 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi) of the code.

Any year that gross receipts for your organization reach \$25,000.00, you need to file the Form 990, (Return of Organizations Exempt from Income Tax), and the Schedule A, with the Service Center. See the instructions for Form 990 for further information.

This letter may be used to verify tax-exempt status.

If you have any questions, please contact the Customer Service Division at the telephone number shown above.

Sincerely,

*for E. Blazier*  
E. Blazier  
Chief, Employee Plans  
and Exempt Organizations  
Customer Service Section

Internal Revenue Service

Department of the Treasury

Entered in PCG

FIRST CLASS

District  
Director

Person to Contact: EO:TPA

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

MILWAUKEE POLICE ATHLETIC  
LEAGUE INC  
6680 N TEUTONIA AVE  
MILWAUKEE, WI 53209-3117

Refer Reply to: 94-Telephone  
Inquiry

Date: February 8, 1994

RE: EXEMPT STATUS  
EIN: 39-1623395

This is in response to the letter, dated February 3, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September 1988, 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*

Marilyn W. Day  
District Director

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

Entered in PCG

Date: JAN 4 1989

Employer Identification Number:  
39-1623395

Contact Person:  
L. DAVIS

Contact Telephone Number:  
(312) 886-1278

MILWAUKEE POLICE ATHLETIC LEAGUE  
INC  
C/O CHIEF ROBERT J ZIARNIK  
749 WEST STATE STREET  
MILWAUKEE, WI 53233

Accounting Period Ending:  
November 30  
Foundation Status Classification:  
509(a)(1)  
Advance Ruling Period Ends:  
Nov. 30, 1992  
Caveat Applies:  
No

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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Letter 1045 (DD/CG)

MILWAUKEE POLICE ATHLETIC LEAGUE

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name and address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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 sections 2055, 2106, and 2522 of the Code.

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.

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.

MILWAUKEE POLICE ATHLETIC LEAGUE

If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. 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 has 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.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

  
R. S. Wintrode, Jr.  
District Director

Enclosure: 872-C