

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DFM 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date NOV 18 1993

MILWAUKEE THEATRE FESTIVAL
INCORPORATED
114 EAST WELLS STREET
MILWAUKEE, WI 53202-3519

Employer Identification Number:
39-1638772

Case Number:
363292067

Contact Person:
CLAIR HENDRON

Contact Telephone Number:
(312) 886-6532

Our Letter Dated:
October 12, 1989

Addendum Applies:
No

Entered in PCG

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Marilyn St. Day

Marilyn St. 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 POG

Date: OCT 12 1989

MILWAUKEE THEATRE FESTIVAL INC
929 NORTH WATER STREET
MILWAUKEE, WI 53202

Employer Identification Number:
39-1638772

Contact Person:
B. J. VINES

Contact Telephone Number:
(312) 886-1278

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(2)

Advance Ruling Period Begins:
January 18, 1989

Advance Ruling Period Ends:
June 30, 1993

Addendum 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 section 509(a)(2).

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 and ends on the dates 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.

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.

Letter 1045(DO/CG)