Internal Revenue Service

Department of the Treasury

District Director

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040

312-435-1040

MILWAUKEE YOUTH SYMPHONY ORCHESTRA INC. 929 N. WATER STREET MILWAUKEE, WI 53202

Refer Reply to: Telephone

Inquiry

Date: July 6, 1994

RE: EXEMPT STATUS EIN: 39-0973594

This is in response to the letter, dated July 5, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September 1960, 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

Marily St. Ray



U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE DISTRICT DIRECTOR

MILWAUKEE 1, WIS.

Federal Building -- P. O. Box 1157

September 22, 1960

Milw Youth Symphony
Determination Letter
MIL:E0:60-56

IN REPLY REFER TO

Br. 2-8600, Ext. L31
Room -710

Music for Youth, Inc.
 c/o Richard R. Teschner, Secretary
 411 East Mason Street
 Milwaukee 2, Wisconsin

Gentlemen:

Entered in PCG

This office has determined, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Milwaukee 1, Wisconsin, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with the District Director of Internal Revenue so long as this exemption remains in effect. This form may be obtained from this office and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate, you should take the matter up with the District Director of Internal Revenue, Milwaukee 1. Wisconsin.

FL MIL 3-367 (9-58)

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

J. Nelson

District Director