

LAW OFFICES

WHYTE & HIRSCHBOECK  
S. C.

Entered in PCC

MADISON OFFICE  
SUITE 300  
ONE EAST MAIN STREET  
MADISON, WISCONSIN 53703  
TELEPHONE (608) 255-4440

SUITE 2100  
111 EAST WISCONSIN AVENUE  
MILWAUKEE, WISCONSIN 53202  
TELEPHONE (414) 271-8210  
FACSIMILE (414) 223-5000  
TELEX 262012 WHLAW MIL UD

LONDON OFFICE  
23 SOUTHAMPTON PLACE  
LONDON WC1A 2RU  
TELEPHONE (01) 405-0750  
FACSIMILE (01) 242-0387

FLORIDA OFFICE  
2160 BARNETT PLAZA  
101 EAST KENNEDY BOULEVARD  
TAMPA, FLORIDA 33602  
TELEPHONE (813) 222-8300

ZÜRICH OFFICE  
FORCHSTRASSE 452  
P.O. BOX, CH-8029 ZÜRICH  
TELEPHONE (01) 391-23-43  
FACSIMILE (01) 391-27-81

ERIC R. CHRISTIANSEN  
MILWAUKEE, WISCONSIN  
DIRECT DIAL (414) 223-5084

November 5, 1990

Internal Revenue Service  
P.O. Box A-3290 DPN 22-2  
Chicago, IL 60690

Attention: P.J. Mazarakos, Jr.

re: ~~Next Act Theatre, Inc.~~  
(formerly, Next Generation Theater, Inc.)  
EID: 39-1553360

Theatre Tesseract, Inc.  
EID: 39-1557639

Dear Mr. Mazarakos:

Enclosed for your information and the file are the Restated Articles of Incorporation ("Restated Articles") of Next Act Theatre, Inc. ("Next Act"), formerly Next Generation Theater, Inc. ("NGT"). The Restated Articles combine all prior amendments to the NGT Articles of Incorporation ("NGT Articles"), including an amendment resulting from the effectiveness of the merger ("Merger") of Theatre Tesseract, Inc. ("Tesseract") with and into NGT. NGT was the surviving corporation in the Merger. The Articles of Merger are also enclosed for your information.

Other than in connection with the Merger, the NGT Articles have not been amended since NGT's final determination letter declaring it exempt from tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code") was issued in October 1987. The only amendments effected since that date relate to the Merger and, other one or two instances of minor typographical errors corrected in the Restated Articles, only affect Article I, the name of the organization.

Tesseract, which ceased its separate corporate existence in the Merger, received its final determination letter declaring to be an organization exempt from tax under Section 501(c)(3) of the Code on November 15, 1988. Tesseract will file its final tax return on Form 990 as the end of its most recent fiscal year, June 30, 1990, the date the Merger was effective.

COPY  
PLEASE DATE-STAMP  
AND RETURN  
THIS COPY

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CLASSIFICATION SECTION  
EP & EO DIVISION

Internal Revenue Service  
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Copies of the final determination letters of NGT and Tesseract are enclosed for your information. NGT, by its new name, Next Act Theatre, Inc., will continue to operate under the NGT determination letter and will use the NGT EID when it files its Form 990 tax returns in the future.

Please date-stamp and return the enclosed duplicate of this letter in the envelope provided.

Please direct your comments or questions to the attention of the undersigned.

Very truly yours,

WHYTE & HIRSCHBOECK S.C.



Eric R. Christiansen

Internal Revenue Service  
District Director

RECEIVED OCT 27 1987

Department of the Treasury

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

Date: OCT 22 1987

NEXT GENERATION THEATER INC  
3553 NORTH SHEPARD AVENUE  
MILWAUKEE, WI 53211

Employer Identification Number:  
39-1553360  
Contact Person:  
P. J. MAZARAKOS, JR.  
Contact Telephone Number:  
(312) 886-1278

Accounting Period Ending:  
July 31  
Form 990 Required:  
Yes  
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.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(2).

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 or 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).

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. 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 Code sections 2055, 2106, and 2522.

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## NEXT GENERATION THEATER INC

The heading of this letter indicates whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 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. 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 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.

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