

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCC

Prince Hall Masonic
Foundation Inc.
600 West Walnut Street Suite 30
Milwaukee, Wisconsin 53212

Person to Contact: EO:TPA

Telephone Number: (312) 886-5571

Refer Reply to: 88-2000

Date: 15 JUN 1988

RE: Confirmation of Exempt Status
EIN: 93-0769419

This is in response to the letter dated June 15, 1988 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in March, 1981, 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 509(a)(2).

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 \$25,000.00 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 question 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,



R. S. Wintrode Jr.
District Director

Internal Revenue Service

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

1.D. # 93 0769419

► Prince Hall Masonic Foundation, Inc.
600 West Walnut Street
Milwaukee, Wisconsin 53212

Person to Contact:

P. Engel

Telephone Number:

(612) 725-5927

Refer Reply to:

EP:E0:TS

Date:

FEB 22 1982

Accounting Period Ending:
December

Form 990 Required:
Yes

Advance Ruling Period Ends:
December 31, 1982

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, as of December 29, 1980. A ruling is effective as of the date of an organization's incorporation if it gives notice to the District Director, within 15 months from the end of the month in which it was organized, that it is applying for recognition of exemption under Section 501(c)(3) of the code. (See Section 1.508-1 of the Income Tax Regulations). In your case, you gave notice on December 29, 1980, the date on which we received your application (Form 1023), which is more than 15 months from the end of the month in which you were incorporated. Your organization does not meet the exceptions to Internal Revenue Code Section 508.

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 of the type 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 on the date of your exemption 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 so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future

Prince Hall Masonic Foundation, Inc.

periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your exemption for purposes of Sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a Section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of Section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a Section 509(a)(2) organization.

As of December 29, 1980, donors may deduct contributions to you as provided in Section 170 of the code. 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 Sections 2055, 2106, and 2522 of the code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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 concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operations is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

You are required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally more than \$10,000. The return is due 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 for failure to file the return on time.

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. 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.

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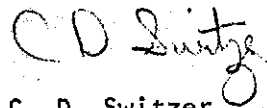
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If you do not agree with these conclusions, you may request Appeals Office consideration. To do this, you must submit to the District Director within 30 days from the date of this letter, a statement of facts, law, and arguments, in duplicate, which will clearly set forth your position. You also must state whether you wish an Appeals Office conference. Any submission must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice Requirements regarding the filing of a power of attorney and evidence of enrollment to practice must be met.

If you do not protest this proposed determination in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Internal Revenue code provides in part that, "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it with the Internal Revenue Service."

If we do not hear from you within the time specified, this communication will become our determination in the matter.

Very truly yours,


C. D. Switzer
District Director

Enclosure:
Publication 892