

Internal Revenue Service

Department of the Treasury

Internal Revenue
Service Center

Midwest Region
Kansas City, Missouri

2306 E. Bannister Rd., Kansas City, Mo. 64131

▶ S.A.S.S.I. Inc.
8484 West Brown Deer Rd., Suite 200
Milwaukee, WI 53224

Person to Contact: ECU:DJJ:srk

Telephone Number: 816-926-5401

Refer Reply to: Entity Control Unit

Date: October 31, 1986

Group Exemption Number: 9364

Dear Officer or Trustee:

The four-digit Group Exemption Number (GEN) as shown above has been assigned to your organization. This number is not to be confused with the nine-digit Employer Identification Number (EIN) previously assigned to your organization.

Form 990 (Return of Organization Exempt from Income Tax) and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Item G of Form 990 in addition to their EIN.

Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

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

Thank you for your help in this matter.

Sincerely yours,

Lois Jean Johnson
Manager, Entity Control Unit

I.R.S. TAX-EXEMPT STATUS LETTER

S.A.S.S.I.

Internal Revenue Service, Department of the Treasury
District Director
230 S. Dearborn St., Chicago, Illinois 60604

Employer Identification Number: 39-1532882
Accounting Period Ending: June 30
Foundation Status Classification: 170(b)(1)(A)(vi), and
509(a)(1)
Advance Ruling Period Ends: June 30, 1991
SASSI's Tax Exempt #9364

Entered in PCG

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal Income Tax as organizations of the type described in Section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognize you and your subordinates whose names appear on the list you submitted as 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.

Accordingly, you will be treated as an organization of the type described in Section 509(a)(1) and 170(b)(1)(A)(vi) during an advance ruling period. This period begins with the date of your inception and ends on June 20, 1991.

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. 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 these requirements. 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 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 Section 507(d) and 4940. In this event, the group exemption will be revoked and each organization will be required to individually apply for recognition of exemption.

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 day period, 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)(1) and 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, grantors and donors may not rely on this determination if they were in part responsible for, or were aware of, the act or failure to act that resulted in the loss of your Section 509(a)(1) and 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a Section 509(a)(1) and 170(b)(1)(A)(vi) organization.

Donors may deduct contributions to you and your subordinates 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 and your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. 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 a reasonable cause for the delay.

You and your exempt subordinates are not required to file Federal Income Tax returns unless subject to the tax on unrelated business income under Section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether you or your subordinates present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

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

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purpose, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Code), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given you written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates are private foundations as defined in Section 509(a) of the Code if the group exemption letter covers organizations described in Section 501(c)(3);
 - e. The street address of subordinates where the mailing address is a P. O. Box; and
 - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under Section 501(c)(3). Also include any other information necessary to establish that the school is complying with requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:
Internal Revenue Service Center
Kansas City, Missouri 64999

The Service Center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Sincerely yours,
J. R. Starkey, District Director