

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCG

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

Refer Reply to: 93-0197

Date: November 9, 1992

SECOND HARVESTERS OF
WISCONSIN INC
1700 W FOND DU LAC AVE
MILWAUKEE WI 53205

RE: EXEMPT STATUS
EIN: 39-1384593

This is in response to the letter, dated October 15, 1992, regarding your status as an organization exempt from Federal income tax.

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

Marilyn W. Day

Marilyn W. Day
District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: MAY 11 1984

Entered in PCG

Our Letter Dated:

Person to Contact:

Contact Telephone Number:

J. R. Starnes
(312) 886-1278

SECOND HARVESTORS OF WISCONSIN INC
3200 S 3RD STREET
MILWAUKEE, WI 53207

Dear Applicant:

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

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 Internal Revenue Code, because you are an organization of the type described in section 504(2)(D) - A. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 that resulted in your loss of section 504(2)(D) - A status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 504(2)(D) - A organization.

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,

J. R. Starnes
District Director

* 170(b)(1)(A)(vi)