

District  
Director

Person to Contact: EO:TPA

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

STATE HISTORICAL SOCIETY  
OF WISCONSIN  
816 STATE ST  
MADISON WI 53706-1417

Refer Reply to: 93-0833

Date: January 20, 1993

RE: EXEMPT STATUS  
EIN: 39-6006447

This is in response to the letter, dated January 6, 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in January, 1944, 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)(2) 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.

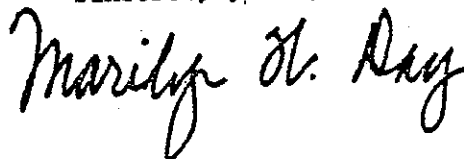
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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  
District Director

912M-Nov. 1942



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1  
BBH

TREASURY DEPARTMENT

WASHINGTON 25



JAN 4 1944

The State Historical Society of Wisconsin  
816 State Street  
Madison 6, Wisconsin.

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file returns of income 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 collector of internal revenue for your district in order that their effect upon your exempt status may be determined. Also, if there is any increase in the compensation of your owners, managers, trustees, or directors, over the amount shown by the evidence presented, this office should be advised of such increase.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

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The State Historical Society of Wisconsin.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

A handwritten signature in dark ink, appearing to read "W. D. Sherwood". The signature is fluid and cursive, with the first name "W." and last name "Sherwood" clearly distinguishable.

~~W. D. Sherwood~~ Deputy Commissioner.