

District  
Director

Entered in PCG

THEATRE X INC  
P.O. BOX 92206  
MILWAUKEE, WI 53202

Person to Contact: EO:TPA

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

Refer Reply to: 93-1937

Date: June 1, 1993

RE: EXEMPT STATUS  
EIN: 23-7108084

This is in response to the letter, dated May 13 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in May 1971 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*

Marilyn W. Day  
District Director

Department of the Treasury

Entered in PCG

District Director

Internal Revenue Service

Date:

SEP 28 1979

In reply refer to:  
EP/EO/FS/MH:dw  
(612) 725-5927



41490-175-04000-8 23-7108084E 4123475  
THEATRE X INC

237108084  
MILWAUKEE,

WI 53202 771

Gentlemen:

Form Number: 990

Periods Ended: 12-31-77

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Internal Revenue Service  
District Director

Department of the Treasury

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

Date: 15 NOV 1988

THEATRE TESSERA CT INC  
820 EAST KNAPP STREET  
MILWAUKEE, WI 53202

Employer Identification Number:

39-1557639

Contact Person:

MRS. Y. RILEY

Contact Telephone Number:

(312) 886-7731

Our Letter Dated:

Sept. 9, 1986

Caveat Applies:

No

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 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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 such 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) organization.

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 private foundation status, please keep it in your permanent records.

THEATRE TESSERACT INC

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

Sincerely yours,

A handwritten signature in dark ink, appearing to read "R. S. Wintrode, Jr.", with a stylized flourish at the end.

R. S. Wintrode, Jr.  
District Director

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

In reply refer to:

May 26, 1971

StP:EO:71-781 AM:ag

Theatre X, Incorporated  
Post Office Box 5418  
Milwaukee, Wisconsin 53211

Gentlemen:

Purpose: Educational

Accounting Period Ending: December 31

Based on information supplied and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code and notify you of our decision.

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status unless you are subject to the tax on unrelated business income imposed by Section 511 of the Code, in which case you are required to file a 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.

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers and gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Sections 2055, 2106 and 2522 of the Code.

You are not liable for the tax imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office. Any questions concerning excise, employment or other Federal taxes may be directed to the nearest Internal Revenue Service office in your District.

This is a determination letter.

Very truly yours,

*George O. Lethert*  
George O. Lethert  
District Director