

Department of the Treasury

Entered in POG

Internal Revenue Service
Washington, DC 20224

Date:

11-27-70

In reply refer to:

UNITED PERFORMING ARTS FUND INC
735 N WATER ST
MILWAUKEE, WI

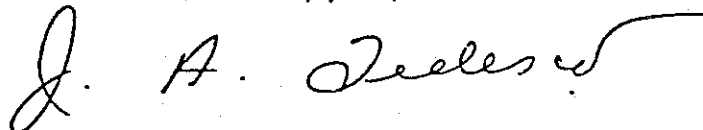
53202

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

CERTIFICATE OF EXEMPT STATUS

(Religious, Charitable, Scientific or Educational Organization)

Form WT-ST-204

is to the below named organization are exempt from taxation under the Wisconsin Sales and Use Tax Law pursuant to Section 77.54(9a) of the Wisconsin Statutes.

This certificate is valid until revoked by the Wisconsin Department of Taxation.

Wisconsin Department of Taxation
Income & Sales Tax Division

EXEMPTION CERTIFICATE NUMBER	
ES 6077	
DATE	JUL 11 67

United Performing Arts Fund, Inc.
735 North Water Street
Milwaukee, Wisconsin

IMPORTANT:

Sales to Your Organization Are Taxable Unless You Furnish Your Supplier With the Certificate Number Shown Above.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DETERMINATION LETTER
Mil.-EO-67-49

P. O. Box 1157, Milwaukee, Wis. 53201
March 21, 1967

IN REPLY REFER TO
Form L-178

A:R:P:ECO

United Performing Arts Fund, Inc.
735 No. Water St.-Room 921
Milwaukee, Wis. 53202

PURPOSE CHANGABLE	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A RE- QUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING June 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code. In which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

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

You are not liable for the taxes 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 tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. S. Stumpf

District Director

Rm 3/21