

Internal Revenue Service

Department of the Treasury

Entered in PCG

District  
Director

Person to Contact: EO:TPA

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

UNITED WAY IN WAUKESHA COUNTY INC.  
1717 PARAMOUNT DRIVE  
WAUKESHA, WI. 53186

Refer Reply to: 94-2326

Date: July 5, 1994

RE: EXEMPT STATUS  
EIN: 39-0886376

This is in response to the letter, dated June 27, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in February 1963, 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)(3) 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 questions 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

Address any reply to: Federal Building, and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

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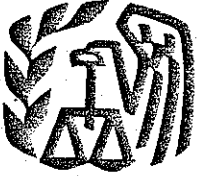
District Director

Internal Revenue Service

Date:

In reply refer to:

November 9, 1973 A:F:211:EDW:sm



W. F. Baranowski, Jr.  
Executive Director  
P. O. Box 1041  
210 Wisconsin Avenue  
Waukesha, Wisconsin 53186

Dear Mr. Baranowski:

United Way in Waukesha County

This is in reply to your letter of November 2, 1973 requesting that the above organization be provided with a new determination letter.

Please be advised that since only the name of the organization has been changed, a new determination letter is not warranted. Your status under Section 501(c)(3) of the 1954 Internal Revenue Code still continues to show that you are organized and operated exclusively for charitable purposes.

Thank you for informing us of the change in name. The records at the Service Center will be updated accordingly.

Very truly yours,

*R. C. Voskuil*  
R. C. Voskuil  
District Director



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
MILWAUKEE 1, WIS.

August 15, 1955

IN REPLY REFER TO

Tel. Br. 2-8600, Ext. 303

AUD:QA:JJ:Room 276

Waukesha Community Chest Inc.  
215 North James Street  
Waukesha, 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 501(c)(3) of the 1954 Internal Revenue Code, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns 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 District Director of Internal Revenue, Milwaukee, Wisconsin, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under Section 501(c)(3) of the Code, as you come within the specific exceptions contained in Section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by Section 170(a) and (b) of the Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by Sections 2055(a) and 2106(a)(2) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in Sections 2522(a) and 2522(b) and (3) of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of Section 3121(k) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of Section 3306(c)(8) of such Act.

Very truly yours,

*W. R. Reisman*  
DISTRICT DIRECTOR