



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077552646  
June 11, 2009 LTR 4168C 0  
39-1394068 000000 00 000  
00034351  
BODC: TE

Entered

WMC FOUNDATION INC  
PO BOX 352  
MADISON WI 53701-0352



033840

Employer Identification Number: 39-1394068  
Person to Contact: Gregory Renier  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 28, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 1981, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Westcott  
Manager, EO Determinations

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

# 20130586

Person to Contact:

The WMC Foundation, Inc.

111 East Wisconsin Avenue, Suite 1600 Telephone Number:  
Milwaukee, WI 53202

Refer Reply to:

OP:E:EO:R:3EL

Date: MAR 29 1985

Key District: 36

Employer Identification Number: 39-1394068

Dear Applicant:

We have received your attorney's 7 February 1985 ruling request and subsequent letters concerning whether your erection and rental of a new building and the transfer of certain teaching functions to you by an affiliate will adversely affect your tax exempt status under §501(c)(3) of the Internal Revenue Code of 1954. We have decided to rule favorably.

Based upon the information submitted and assuming no material change in your proposed transactions at issue, we rule that the proposed transfer to you of functions by your affiliate, Wisconsin Association of Manufacturers and Commerce, and your proposed building project and anticipated rentals to be derived therefrom, including rentals from affiliated entities, will not cause you to lose your tax exempt status as an organization described in §501(c)(3) of the Code.

Since we have not been asked, this ruling does not purport to address the issues of whether your rental income could adversely affect your foundation classification under §§509(a)(1) and 170(b)(1)(A)(vi) [See §513(a)] or whether any of your sales are unrelated trade or business. See Rev. Rul. 73-105, 1973-1 C. B. 264.

Any material change in the facts or circumstances with respect to the transactions as described herein must be reported to your key District Director, Chicago, Illinois, so that he may assess the effect of such a change upon this ruling letter with respect to the transactions.

You should continue to use your employer identification number on all returns which you file and in all correspondence with the Internal Revenue Service.

This ruling is directed only to the organization requesting it. It may not be used or cited as precedent.

Because this letter could help resolve any future questions about the tax consequences of the matters discussed herein, you should keep this letter in your permanent records.

We are informing your key District Director, Chicago, Illinois, of this ruling.

Internal Revenue Service  
District Director

*Business*  
*World* Department of the Treasury

Date: AUG - 6 1984

Entered in PGG

Our Letter Dated: *November 27, 1981*

Person to Contact: *M. E. Kelly*

Contact Telephone Number:

*(312) 882 1278*

WMC FOUNDATION INC  
111 EAST WISCONSIN AVE  
MILWAUKEE, WI 53202

*Gentlemen:*

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 ~~\*~~. 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 ~~\*~~ status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ~~\*~~ 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.

\* 509(c)(1) - 170(b)(1)(A)(vi)

Sincerely yours,

*J. R. Starnes*  
District Director