

U. S. TREASURY DEPARTMENT

WASHINGTON 25

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OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D.C.
AND REFER TO

MAR 7 1955

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Wisconsin 4-H Club Foundation, Inc.
3426 Blackhawk Drive
Madison 5, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational 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 for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code (and, where applicable, by sections 23(o)(2) and (q)(2) of the 1939 Code).

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code (and, where applicable, by sections 812(d) and 861(a)(3) of the 1939 Code). Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code (and, where applicable, by sections 1004(a)(2)(B) and 1004(b)(2) and (3) of the 1939 Code).

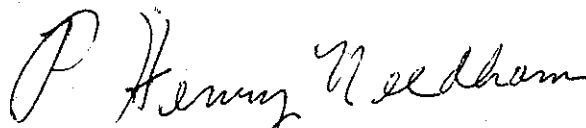
2 - Wisconsin L-H Club Foundation, Inc.

In the event you have not filed a waiver of exemption certificate in accordance with the applicable provisions of the Federal Insurance Contributions Act, no liability is incurred by you for the taxes imposed under such Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act. Any question relating to the filing of a waiver of exemption certificate should be taken up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

The District Director of Internal Revenue, **Milwaukee**, is being advised of this action.

Very truly yours,



Chief, Pensions and
Exempt Organizations Branch