

20151037

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Entered

Date: OCT 16 2014

Wisconsin Academic Decathlon
Foundation, Inc.
595 Baeten Road
Green Bay, WI 54304

Employer Identification Number:
39-1860126

Person to Contact - ID Number:
Marilyn Coleman - 0676992

Contact Telephone Number:
877-829-5500 Toll-Free

Form 990 Required:
Yes

Dear Sir or Madam:

In your request dated May 21, 2014, you requested classification as a public charity described in section 509(a) of the Internal Revenue Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in section 509(a)(2) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Internal Revenue Service

Department of the Treasury

District
Director

Wisconsin Academy of Sciences,
Arts and Letters
1922 University Avenue
Madison, Wisconsin 53705

Attention: Leroy R. Lee
Executive Director

Person to Contact:

A. Buchek
Telephone Number:

312-886-4719
Refer Reply to:

EP/EO:201:AB
Date:

Entered in PC

Your Letter Dated: JAN 27 1983
December 28, 1982

Internal Revenue Code Section:
501(c)(3)

Our Exemption Letter Dated:
February, 1945

Dear Mr. Lee:

We have received the letter requesting confirmation of your exemption from Federal Income Tax.

☒ You received recognition of exemption from Federal Income Tax under the above cited section of the Internal Revenue Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. 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.

☐ We have checked our records and find that your organization has not been recognized as exempt. If you believe you qualify for recognition of exemption from Federal Income Tax, you should complete the appropriate Form 1023 or Form 1024, "Application for Recognition of Exemption." Also enclosed is a copy of Publication 557, "How to apply for recognition of Exemption for an Organization." When the applicable form is completed, you should send it to the address shown above.

☐ Our records indicate that your organization failed to establish recognition of exemption from Federal Income Tax. If you wish to have us reconsider your application for exemption, please submit the data previously requested in the enclosed letter.

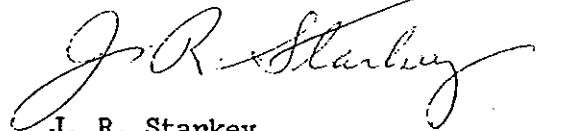
-2-

Wisconsin Academy of Sciences, Arts & Letters

 / / Our records indicate that your exempt status was / terminated
 / revoked / denied on.

Thank you for your cooperation.

Sincerely yours,



J. R. Starkey
District Director

Enclosure(s)

- / Form 1023
- / Form 1024
- / Publication 557
- / SS-4
- / Previous Request for Information

Tax Return
various

170 (B)(1)(A)(14)

~~Starkey~~

1992 dissem
1999

Part III Statements About Activities

Yes No

During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?

1

X

If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:

a Sale, exchange, or leasing of property?

2a

X

b Lending of money or other extension of credit?

2b

X

c Furnishing of goods, services, or facilities?

2c

X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990

2d

X

e Transfer of any part of its income or assets?

2e

X

If the answer to any question is "Yes," attach a detailed statement explaining the transactions.

Does the organization make grants for scholarships, fellowships, student loans, etc.?

3

X

a Do you have a section 403(b) annuity plan for your employees?

4a

X

b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶

10 ☒ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

1a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

1b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

2 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

3 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)

(b) Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

Schedule A (Form 990) 1999