

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

## DEPARTMENT OF THE TREASURY

Entered in POC

Date: MAR 11 1992

Employer Identification Number:  
39-1611755Contact Person:  
MS P. WINDHAMContact Telephone Number:  
(312) 886-1275*(receives funds  
for Wisconsin  
Wizards)*

WISCONSIN AMATEUR ATHLETIC UNION  
BASKETBALL ASSOCIATION INC  
C/O ALLAN T TETZLAFF  
800 PARK LANE  
ELM GROVE, WI 53122

Accounting Period Ending:  
December 31Form 990 Required:  
yesAddendum Applies:  
no*Accm. Ltr: 9/92  
pg 910 vol 2*

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that

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## WISCONSIN AMATEUR ATHLETIC UNION

you would no longer be classified as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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 Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number has not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt

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WISCONSIN AMATEUR ATHLETIC UNION

status and foundation status; you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director

District  
Director

P.O. Box 2508, Cincinnati OH 45201

Amateur Athletic Union of the U.S.  
Attn: Ken Crismore  
3400 West 86th Street  
Indianapolis, Indiana 46268

Person to Contact:  
Beatrice Eith  
Telephone Number:  
513-684-2826  
Refer Reply to:  
EP:EO:BE:hm  
Date: JEC 9 1976

Gentlemen:

We have received your inquiry regarding the tax exempt status of Amateur Athletic Union of the U. S.

Our records disclose that this organization is exempt from Federal income tax under the provisions of section 501(c)(3) under a group ruling issued to: Amateur Athletic Union of the U.S., Indianapolis, Indiana, group exemption number 1155.

We will also reinstate your organization in the next edition of Publication 78.

A copy of the determination letter may be obtained from your parent organization.

Very truly yours,



D. L. James, Jr.  
District Director

Federal Identification Number  
35 - 6057862

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

316 N. Robert St., St. Paul, Minn. 55101

Wisconsin Association of the  
Amateur Athletic Union of the  
United States, Inc.  
2268 North 58th Street  
Milwaukee, Wisconsin 53208

Person to Contact: Mrs. Womaski

Telephone Number: 612-725-5949

Refer Reply to: EO:1902:EDW:bc

Date: December 29, 1975

Attention: P. F. Murphy, Jr.  
Secretary-Treasurer

PARENT ORGANIZATION: Amateur Athletic Union of the United States

DATE OF LETTER: October 16, 1951

Gentlemen:

A group ruling has been issued to the above parent organization granting them exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Such rulings apply to subordinate organizations for which lists have been furnished to the Internal Revenue Service and to annual supplements thereof.

Your organization is included in one such list.

Very truly yours,

*C. D. Saiter*  
C. D. Saiter  
District Director