

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: July 9, 1980

Employer Identification Number:

39-1347439

Accounting Period Ending:

December 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact:

R. B. Leary

Contact Telephone Number:

612-725-5811

StF:EO:80-538

FFN 410011185 EIN 39-1347439
CASE NO 41016324EO
WISCONSIN ASSOCIATION OF
NON PUBLIC SCHOOLS INC
345 NORTH 95TH STREET
MILWAUKEE, WI 53226

IRS

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(c)(3) of the Internal Revenue Code.

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)(3).

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. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. 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.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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. 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 was 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.

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

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

Sincerely yours,


District Director



WANS MEMBER ORGANIZATIONS

Association of Christian Schools
International

Christian Schools International
District IV

Archdiocese of Milwaukee

Diocese of Green Bay

Diocese of LaCrosse

Diocese of Madison

Diocese of Superior

Lutheran Church - Missouri Synod
North Wisconsin District

Lutheran Church - Missouri Synod
South Wisconsin District

Wisconsin Conference of
Seventh Day Adventists

Wisconsin Association of
Independent Schools

Wisconsin Evangelical
Lutheran Synod

TO: Yvonne Engel

FROM: Sharon Schmeling, Executive Secretary

DATE: July 29, 1999

RE: the information you requested

On behalf of Lee Nagel, I am forwarding the information you requested regarding our Tax Exempt Status and Employer Identification Number.

Please don't hesitate to call if I can be of further assistance.