

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242

DEPARTMENT OF THE TREASURY

Date: JUL 17 1996

Employer Identification Number:
39-1691598

Case Number:
366165136

Contact Person:
MRS. R. COOLEY

Contact Telephone Number:
(312) 886-6532

WISCONSIN CENTER FOR ACADEMICALLY
TALENTED YOUTH INC WCATY
C-O DR ELLIE SCHATZ
2909 LANDMARK PL 110
MADISON, WI 53713-4236

Addendum Applies:
No

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

This supersedes our letter dated April 15, 1996.

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)(1) 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 you would no longer be classified as a section 509(a)(1) organization.

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

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

RECEIVED JUL 29 1996

Letter 1078 (DO/CG)

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242

Entered in PCG

DEPARTMENT OF THE TREASURY

Date:

APR 16 1991

WISCONSIN CENTER FOR ACADEMICALLY
TALENTED YOUTH INC WCATY
C/O DR ELLA SCHATZ
2909 LANDMARK PL NO 119
MADISON, WI 53713-4236

Employer Identification Number:

39-1691598

Case Number:

366094005

Contact Person:

CLAIR SZYMONIAK

Contact Telephone Number:

(312) 886-6532

Our Letter Dated:

April 23, 1991

Addendum Applies:

No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

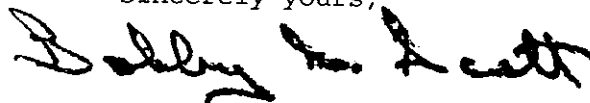
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the 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 you would no longer be classified as a section 509(a)(1) organization.

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

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.

Sincerely yours,



Bobby E. Scott
District Director

Letter 1050 (DO/CG)

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

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: **APR 23 1991**

WISCONSIN CENTER FOR ACADEMICALLY
TALENTED YOUTH INC WCATY
8017 EXCELSIOR DRIVE SUITE 120
MADISON, WI 53717

Employer Identification Number:
39-1691598

Contact Person:
J. WOHLRAB

Contact Telephone Number:
(312) 886-1278

Accounting Period Ending:
DECEMBER 31.

Foundation Status Classification:
509(A)(1)

Advance Ruling Period Begins:
JANUARY 11, 1991

Advance Ruling Period Ends:
DECEMBER 31, 1995

Addendum Applies:
NO.

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).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 1045 (DD/CG)

WISCONSIN CENTER FOR ACADEMICALLY

If notice that you will no longer be treated as a publicly supported organization is published in the Internal Revenue Bulletin, grantors and contributors may not rely on this determination after the date of such publication. In addition, if you lose your status as a publicly supported organization and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that the Service had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date such knowledge was acquired.

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).

Organizations that are not private foundations are not subject to the private foundation 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. 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 sections 2055, 2106, and 2522 of the Code.

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.

Contributions to you are deductible by donors beginning JANUARY 11, 1991.

You are required to file Form 990, Return of Organization Exempt From Income Tax, 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

WISCONSIN CENTER FOR ACADEMICALLY

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.

Based on information you supplied, we recognize you as exempt from Federal income tax for the period JANUARY 11, 1991, your formation or incorporation

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

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,



R. S. Wintrode, Jr.
District Director

Enclosure(s):
Form 972-C



THE UNIVERSITY
of
WISCONSIN
MADISON

March 30, 2009

Yvonne Engel
Grants Administrator
The Lynde and Harry Bradley Foundation
1241 North Franklin Place
Milwaukee, WI 53202-2901

Dear Ms. Engel,

I have enclosed the Grantee Tax Exempt Status form as well as the letter indicating the tax status of the Wisconsin Center for Academically Talented Youth (WCATY). WCATY was established in 1991 as a 501(c)3 but in 2009 has merged into the University of Wisconsin-Madison. Thus, the WCATY tax exempt status is that of the UW-System. The WCATY Board of Directors approved this merger in September 2008 as the best means of securing the WCATY mission and programming. Although WCATY is administratively housed in the Education Outreach and Partnerships office of the School of Education, WCATY has its own financial accounting line and its own account for charitable donations at the UW-Foundation.

I will be out of the office the week of April 6th and returning on April 14. If you have any additional questions about WCATY's tax exempt status during this time, you may address them to Kate Schommer, the WCATY office specialist. She may be reached at: kaschommer@wisc.edu or (608) 271-1617 ext. 128.

Thank you,

Carole J. Trone, Ph.D.

Director

Wisconsin Center for Academically Talented Youth

School of Education
Education Outreach and Partnerships

303 Educ. Sciences University of Wisconsin-Madison 1025 W. Johnson St. Madison, Wisconsin 53706
608/263-5140 Fax: 608/265-4309 Email: outreachinfo@education.wisc.edu www.education.wisc.edu/outreach



Office of General Counsel

1852 Van Hise Hall
1220 Linden Drive
Madison, Wisconsin 53706
(608) 262-2995
(608) 263-3487 Fax
email: counsel@uwsa.edu
website: <http://www.uwsa.edu>

Patricia A. Brady
Edward S. Alschuler
Christopher L. Ashley
Anne E. Bilder
Tomas L. Stafford
Susan W. Wanat

November 18, 2004

To whom it may concern:

Re: Requests for Evidence of Tax Exempt Status of the
University of Wisconsin System (State ID: #40706;
Federal ID: #39-6006492 and #39-1805963)

This letter is intended for use in grant applications or as a response to specific requests from potential donors, estates, trusts and businesses inquiring about the tax-exempt status of the University of Wisconsin System.

All University of Wisconsin institutions are non-profit, tax-exempt units of the Board of Regents of the University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under Chapter 36, Wisconsin Statutes, which has the State Treasurer as its treasurer.

As a state agency, the Board of Regents has tax-exempt status under Section 115, Internal Revenue Code, and as a corporation could also qualify for tax exempt status under Section 501(c)(3), Internal Revenue Code, by virtue of the following factors:

1. It is organized and operated exclusively for educational, research and public service purposes under Wisconsin statutes;
2. As an agency of the State of Wisconsin no income can inure in whole or in part, to the benefit of private individuals; and
3. Wisconsin Statutes require that it must not by any substantial part of its activities attempt to influence legislation by propaganda or otherwise.

All bequests, devises, income, donations, contributions and gifts to the Board of Regents of the University of Wisconsin System or any of its institutions or operations are exempt income or charitable deductions under Section 170(c)(1), Internal Revenue Code.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia A. Brady".

Patricia A. Brady
General Counsel