

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Telephone Number:
1-800-829-1040

WISCONSIN LAKE SCHOONER EDUCATION
ASSOCIATION INC
8 MILWAUKEE MARITIME CENTER
MILWAUKEE, WI 53202-5601

Refer Reply to: 96-2038

Forwarded to EOC

Date: July 11, 1996

RE: EXEMPT STATUS
EIN: 39-1691578

This is in response to the letter, dated July 11, 1996, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September 1991, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(vi) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Bobby E. Scott
District Director

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

DEPARTMENT OF THE TREASURY

Date: MAY 16 1996

WISCONSIN LAKE SCHOONER EDUCATION
ASSOCIATION INC
C/O MILWAUKEE MARITIME CENTER
500 N HARBOR DR
MILWAUKEE, WI 53202

Employer Identification Number:
39-1691578
Case Number:
366121060
Contact Person:
MS. D. TOBLER
Contact Telephone Number:
(312) 886-6532

Our Letter Dated:
September 16, 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)