

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

Entered in PCG

DEPARTMENT OF THE TREASURY

Date: MAY 20 1992

Employer Identification Number:

39-1560745

Contact Person:

MS P. WINDHAM

Contact Telephone Number:

(312) 886-1275

WISCONSIN TRUST FOR HISTORIC

PRESERVATION INC

P O BOX 825

MERRILL, WI 54452

Our Letter Dated:

February 6, 1987

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,

  
R. S. Wintrode, Jr.  
District Director

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2  
CAGO, IL 60690

Date: NOV 12 1991

Wisconsin Trust for Historic  
Preservation Inc  
P.O. Box 825  
Merrill, WI 54452

Employer Identification Number:

39-1560745  
Contact Person:

ROSEMARY COOLEY

Contact Telephone Number:

(312) 886-2371

Our Letter Dated:

Feb 6, 1987

Advance Ruling Period Begins:

July 1986  
Advance Ruling Period Ends:

Dec 31, 1991  
Addendum Applies:

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during our advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(a)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 507(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administra-

Letter 1046(DO/CG)

tive remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

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

Thank you for your cooperation.

Sincerely yours,

Enclosures:  
Form 8734  
Copy of this letter



MARCH 5, 1992 A report to support the advance ruling of the Wisconsin Trust for Historic Preservation Inc. as a 501(c)(3) organization was filed on March 5, 1992 from audits and review by auditors during the period August 1986 to December 1991. The test for public support showed 74.6% of our funds received during that period were from memberships and contributions from the public. The 25.4% consisted of monies from conducting workshops, seminars, conferences and interest on savings.

As stated on the first page our 501(c)(3) initial determination is still in effect.



Alice F. Krueger  
President