

Entered

Internal Revenue Service

Date: May 30, 2007

ZOOLOGICAL SOCIETY OF MILWAUKEE
COUNTY
10005 W BLUEMOUND RD
MILWAUKEE WI 53226-4346 050

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
39-6077242

Dear Sir or Madam:

This is in response to your request of May 30, 2007, regarding your organization's tax-exempt status.

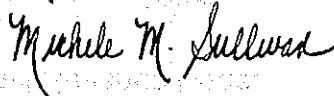
In February 1956 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service

Department of the Treasury

Entered in POG

P. O. Box 2508
Cincinnati, OH 45201

Date: February 12, 2002

Person to Contact:
Steve Brown 31-07422
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-6077242

Zoological Society of Milwaukee County
10005 W Bluemound Rd
Milwaukee, WI 53226

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1956 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Zoological Society of Milwaukee County
39-6077242

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

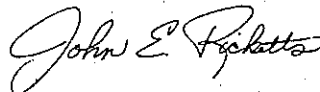
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

☐ Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Entered in POG

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: February 7, 2002

**Person to Contact:
Richard Owens 31-00913
Customer Service Representative
Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST

877-829-5500

**Fax Number:
513-263-3756**

**Federal Identification Number:
39-6077242**

**Zoological Society of Milwaukee County
10005 W Bluemound Road
Milwaukee, WI 53226-4346**

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1956, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Zoological Society of Milwaukee County
39-6077242

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

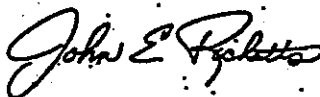
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

District
DirectorDepartment of the Treasury ^{Entered in PCG}

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

Refer Reply to: 93-2276

Date: July 21, 1993

ZOOLOGICAL SOCIETY OF
MILWAUKEE COUNTY
10001 W BLUEMOND RD
MILWAUKEE WI 53226-4346RE: EXEMPT STATUS
RIN: 39-6077242

This is in response to the letter, dated July 12, 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in February, 1956, 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.

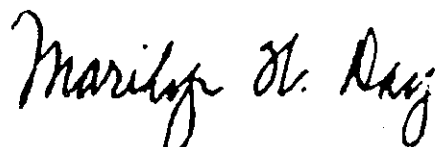
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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,



Marilyn W. Day
District Director

EXHIBIT

A

Entered in PCG

DEPARTMENT OF THE TREASURY

Date: ~~JAN~~ 29, 1993

Zoological Society of Milwaukee County
10005 West Bluemound Road
Milwaukee, Wi., 53226

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR, Chicago

Person to Contact:
Russ Bessel

In Reply Refer to:
EP/EO:REB

Form Number: 990

Periods Ended: September 30, 1990

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,
Marilyn St. Ray

Marilyn W. Day
District Director

501(c)(3) Status
Internal Revenue Service

Department of the Treasury

District
Director

517 E. Wisconsin Ave., Milwaukee, Wis. 53202

Mr. Charles R. Dillett
Development Assistant
Zoological Society of
Milwaukee County
10001 West Bluemound Road
Milwaukee, WI 53226

Person to Contact:
Lorraine Brandt
Telephone Number:
291-3096
Refer Reply to:
TPS
Date:

April 26, 1983

Dear Mr. Dillett:

This is in response to your inquiry requesting the Zoological Society of Milwaukee County's name appear in the next publishing of the Cumulative List of Organizations.

The Cumulative List of Organizations is not intended to be all inclusive. If an organization is not listed but has an outstanding ruling or determination letter, that letter will serve as evidence to contributors of the deductability of their contributions.

Your letter dated February 24, 1956 states: "You are an exempt organization described in section 501(c)3 of the Internal Revenue Code of 1954" and "Contributions made to you are deductible by the donors in computing their taxable income in the matter and to the extent provided by section 170 of the 1954 Code."

We trust that this information is helpful. If you have any further questions, please contact Lorraine Brandt at the telephone number listed above.

Sincerely yours,



L. M. Phillips
District Director

Department of the Treasury

District Director
Internal Revenue Service

Date:

FEB 13 1981

In reply refer to:

Chief, Special Processing
(612) 725-5929Zoological Society of Milwaukee County
10001 W. Bluemound Rd.
Milwaukee, WI 53226Form Number: 990
Periods Ended: September 30, 1979

Gentlemen:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

It was noted that the activities of Zoo Pride is not being reported on your Form 990. You are advised to report such activities on your 990 in future years or apply for exempt status as a separate entity and report the Zoo Pride activities on a separate Form 990.

Letter 988 (DO) (7-77)

mic

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

04-20-71

In reply refer to:



53211

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:

ZOOLOGICAL SOCIETY OF MILWAUKEE
COUNTY
10001 W BLUEMOUND RD
MILWAUKEE, WI

53226

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

Mr Mc Don
copy to Mr Goly 2/24/56

FEB 24 1956

RECEIVED

FEB 20 1956

REV. &
TOLKEE

T:R:PEO

18

CC

Ecological Society of Milwaukee County
1500 West First Street
Milwaukee 8, Wisconsin

FEB 29 1956

MAIL ROOM
ADMIT DIVISION A

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for **educational purposes.**

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Requests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

2 - **Zoological Society of Milwaukee County**

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, **Milwaukee, Wisconsin,** is being advised of this action.

~~This ruling confirms our ruling dated January 9, 1951, addressed to you under your former name, Washington Park Zoological Society, holding you to be entitled to exemption from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1939.~~

The copy of the Annual Report of the President dated October 13, 1953, is returned as requested.

Enclosures:

Copy of Annual Report
dated 10/13/53

OCaraballo:jps 4-21-56

cc: DDIR:Milwaukee (2)

cc: Cumulative List

Very truly yours,

(Signed) P. Henry Neatham

Chief, Pensions and
Exempt Organizations Branch