

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

▷ Wisconsin World Affairs
Council, Inc.
519 West Starin Road
Whitewater, WI 53190

Person to Contact:

Telephone Number:

Refer Reply to: E:EO:T:R:2-4

Date: **JUL 15 1976**

Key District: St. Paul
Accounting Period Ending: June 30
Foundation Status Classification: 4942(j)(3)
Employer Identification Number: Applied For

Gentlemen:

Based on the 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.

In addition, we have determined that for your first taxable year you will be treated as an operating foundation within the meaning of sections 170(b)(1)(A)(vii), 170(b)(1)(E)(i), and 4942(j)(3) of the Code. In subsequent years, you will be treated as an operating foundation as long as you continue to meet the requirements of those sections.

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. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfer, 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.

If your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name or address.

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You are required to file the annual return, Form 990-PF, Returns for Private Foundation Exempt From Income Tax. This return 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, for failure to file the return on time.

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.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch