



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

IN REPLY REFER TO

T:R:EO:1
TBC

Mr. Lewis A. Stocking,
President
Wisconsin Masonic Foundation
Nohl, Petrie, Stocking & Meixner
152 West Wisconsin Avenue
Milwaukee 3, Wisconsin

JAN 24 1962

Dear Mr. Stocking:

Today we have mailed our ruling letter to the Wisconsin Masonic Foundation, holding that organization exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

Contributions to it are deductible by donors in computing their Federal income tax in the manner and to the extent provided in section 170(c) of the Code.

Very truly yours,


Chief, Exempt Organizations Branch



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Wisconsin Masonic Foundation
c/o Lewis A. Stocking, President
Kohl, Petrie, Stocking & Heisner
152 West Wisconsin Avenue
Milwaukee 3, Wisconsin

Gentlemen:

PURPOSE	
Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A REQUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devices, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Your District Director is being advised of this action.

Very truly yours,

J. F. Worley
Chief, Exempt Organizations Branch

CERTIFICATE OF EXEMPT STATUS

(Religious, Charitable, Scientific or Educational Organization)

Wisconsin Department of Revenue
Income, Sales, Inheritance & Excise Tax Division

Sales to the below named organization are exempt from taxation under the Wisconsin Sales and Use Tax Law pursuant to Section 77.54(9a) of the Wisconsin Statutes.

This certificate is valid until revoked by the Wisconsin Department of Revenue.

Wis. Masonic Foundation
1123 North Astor Street
Milwaukee, WI 53202

EXEMPTION CERTIFICATE NUMBER
EE 18046
DATE
May 1, 1978

IMPORTANT:

Sales to your organization are taxable unless you furnish your supplier with the certificate number shown above.

Sales by your organization may be subject to tax.

S-204 (R. 5-81)