

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.

EXEMPTION CERTIFICATE NUMBER
ES 37532
DATE
08/10/93

AMERICAN FISHERIES SOCIETY WI
 CHAPTER
 UW STEVENS POINT
 STEVENS POINT WI 54481

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. 1-84)

FORM 55-4 (2-89) PART 4	NOTICE OF EMPLOYER IDENTIFICATION NUMBER	Please make a separate record of this number for use in case this notice form should be lost or destroyed.	23 7226684
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AMERICAN FISHERIES SOCIETY - Wisconsin Chapter

c/o AFS, 4th Floor Suite f 1319 18th St. N.W.
 Washington, D.C. 20036 D.C.

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

Sent to Pres. Daniel Coble

Department of the Treasury



KD 52 EIN 54-0683803

RECEIVED
1 - 1972

Internal Revenue Service

Washington, DC 20224

Date: NOV 28 1972

In reply refer to:

T:MS:EO:R:2

American Fisheries Society
1319 18th Street, N.W.
Washington, D.C. 20036

Gentlemen:

We have considered your application for a group ruling under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show your recognition of exemption from Federal income tax under section 501(c)(3) of the Code was affirmed by a determination letter dated August 26, 1968.

Based on information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notifications to us, as organizations that are not private foundations as defined in section 509(a) of the Code.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. If a return is required, it 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.

Each of your exempt subordinates having annual gross receipts normally more than \$5,000, is also required to file Form 990 by the 15th day of the fifth month after the end of its annual accounting period, unless you include

American Fisheries Society

the subordinate in a group return. The law also imposes on the subordinate the penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

Your exempt subordinates are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If the exempt subordinates are subject to this tax, they must file an income tax return on Form 990-T. In this letter we are not determining whether any of their activities is unrelated trade or business as defined in section 513 of the Code.

Your subordinates are not liable for social security (FICA) taxes unless they file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. They are not liable for taxes imposed under the Federal Unemployment Tax Act (FUTA). However, you and your subordinates are required to withhold Federal income taxes of your and their employees. Inquiries about the waiver of exemption certificates for social security taxes, or any questions concerning excise, employment, or other Federal taxes should be addressed to the District Director, Baltimore, Maryland, which is your key District for exempt organization matters.

Donors may deduct contributions to your exempt subordinates as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your exempt subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106 and 2522 of the Code.

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information or other returns.