

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: **MAR 29 1973** | In reply refer to: **T:MS:EO:R:2**

Grand Lodge Free and Accepted
Masons of Wisconsin
1123 North Astor Street
Milwaukee, Wisconsin 53202



EIN 39-115-2400 KD 41

Gentlemen:

This refers to a letter dated November 8, 1972, from Mr. Robert J. Quinlan, in which a request was made that the ruling addressed to you on January 8, 1954, be modified to show that you and your subordinate lodges in Wisconsin are recognized to be exempt from Federal income tax under section 501(c)(10) of the Internal Revenue Code. The information in the case file shows that you do not pay life, sick, accident or other benefits to your members.

In our ruling dated January 8, 1954, it was held that you and your subordinate lodges appearing on the list submitted with your letter of December 18, 1953 are exempt from Federal income tax under the provisions of section 101(3) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(8) of the 1954 Code.

Based on the information supplied we rule that you and your subordinate lodges named in the group exemption roster you submitted are recognized as being exempt from Federal income tax under section 501(c)(10) of the Internal Revenue Code.

If the gross receipts annually are normally more than \$5,000 for you and each of your exempt subordinate lodges, you and they are required to file Form 990, Return of Organization Exempt From Federal Income Tax by the 15th day of the fifth month after the end of your and their annual accounting period, unless you include the subordinate units in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000 for failure to file a return on time.

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