

RACINE AREA VETERANS

INCORPORATED

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ARTICLES OF INCORPORATION

IRS 501 (c) (3) DETERMINATION

* * * * *

DEVELOPERS

OF

THE LEGACY CENTER

RACINE AREA VETERANS, INC.

ARTICLES OF INCORPORATION

THE LEGACY CENTER

1999 NOV 29 AM 9:00

ARTICLES OF INCORPORATION
OF THE
RACINE AREA VETERANS, INC.

The undersigned executes these Articles of Incorporation for the purpose of forming a Wisconsin corporation (the "Corporation") under Chapter 181 of the Wisconsin Statutes, WITHOUT STOCK AND NOT FOR PROFIT.

ARTICLE I

The name of the Corporation is the RACINE AREA VETERANS, INC.

ARTICLE II

PERIOD OF EXISTENCE

The period of existence of the Corporation shall be perpetual.

ARTICLE III

PURPOSE

The Corporation is organized exclusively for charitable, educational, religious, or scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

Such purposes of the Corporation shall specifically include, but not be limited to, the following:

1. The renovation, expansion, improvement and preservation of the historically significant residence of Captain Gilbert Knapp (the "Historical Building"), located at 820 South Main Street, Racine, Wisconsin 53403; and
2. The establishment and conducting of a public museum of military history on the premises of the Historical Building, for the educational benefits of the citizens of the local communities; and
3. The promotion and sponsoring of cultural and educational activities and events for the benefit of the public which recognize and honor the legacy of distinguished military service that has been provided by the many Veterans of the local communities.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons, except that the

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Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein. No substantial part of the activities of the Corporation shall be (i) to attempt to influence legislation by propaganda or otherwise, or (ii) in directly or indirectly participate in, or intervene in, any political campaign on behalf of or in opposition to any candidate for public office. Additionally, the Corporation (i) shall fully comply with all applicable provisions of Section 11.38 of the Wisconsin Statutes and/or similar or successor statutes (prohibiting certain political activities and practices by the Corporation), and (ii) shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) pertaining to tax exempt charitable organizations, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

ARTICLE IV

PRINCIPAL OFFICE

The mailing address of the principal office of the Corporation is:

Racine Area Veterans, Inc.
c/o Attorney John M. Bjelajac
601 Lake Avenue
Racine, Wisconsin 53403

The above-described principal office is located in Racine County, Wisconsin.

ARTICLE V

REGISTERED AGENT

The name and address of the initial registered agent of the Corporation is:

Attorney John M. Bjelajac
601 Lake Avenue
P.O. Box 38
Racine, Wisconsin 53401-0038

ARTICLE VI

MEMBERS

The Corporation shall have members. The By-laws of the Corporation, as may be amended from time to time, shall designate and specify the rights, entitlements, powers, duties, responsibilities and privileges of the members of the Corporation.

ARTICLE VII

DIRECTORS

The number of directors of the Corporation, other than the number constituting the initial board, shall be fixed by the By-laws but shall not be less than Three (3). The directors shall have such qualifications, may be divided into such classes with such terms and be elected or appointed in such manner as the By-laws shall prescribe.

ARTICLE VIII

INITIAL DIRECTORS

The number of directors constituting the initial board shall be 3. Their names and addresses are:

1. E. Edward Mortensen, Jr.
405 Quail Point Drive
Racine, WI 53406
2. Steven R. Heether
5747 Ridgecrest Drive
Racine, WI 53403
3. Anthony W. Mattson
3315 Gayhart Street
Racine, WI 53406

ARTICLE IX

INCORPORATOR

Attorney John M. Bjelajac
601 Lake Avenue
P.O. 38
Racine, Wisconsin 53401-0038

ARTICLE X

AMENDMENTS

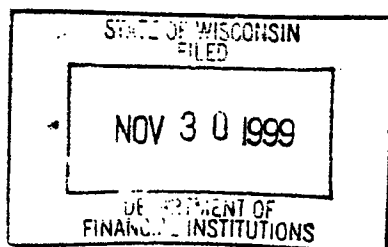
These Articles may be amended in the manner authorized by law at the time of amendment.

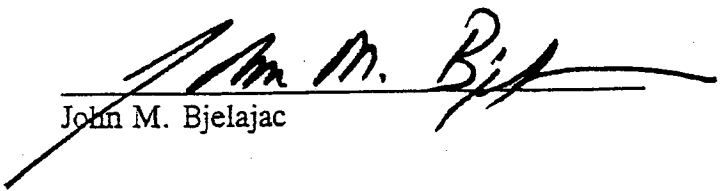
ARTICLE XI

DISSOLUTION

Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provisions for the payment of all the liabilities of the Corporation, dispose of all the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provisions of any future United States Internal Revenue Law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Racine County Circuit Court exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

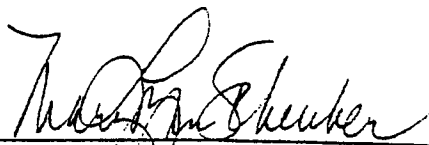
Executed in duplicate on the 23rd day of November, 1999.




John M. Bjelajac

STATE OF WISCONSIN)
) ss
COUNTY OF RACINE)

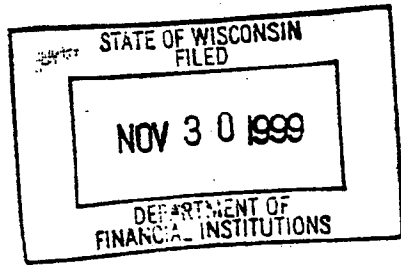
Personally came before me this 23rd day of November, 1999, the above-named John M. Bjelajac, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Notary Public, State of Wisconsin
County of Racine
My Commission expires 3/3/02

This document was drafted by
Attorney John M. Bjelajac
601 Lake Avenue, PO Box 38
Racine, WI 53401-0038
(414)-633-9800

PLEASE MAIL RETURNED COPY
TO THE ABOVE DRAFTER



INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 07 2000

RACINE AREA VETERANS INC
C/O JOHN M BJELAJAC
601 LAKE AVE
RACINE, WI 53403

Employer Identification Number:
39-1979802
DLN:
17053068007040
Contact Person:
YVONNE NOBLES ID# 75095
Contact Telephone Number:
(977) 829-5500
Accounting Period Ending:
June 30
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Begins:
November 30, 1999
Advance Ruling Period Ends:
June 30, 2004
Addendum Applies:
No

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance ruling determination until we make

Harig, Bieda, Cabral & Keener
RECEIVED

Letter 1045 (DO/CG)

JUN 12 2000

RACINE AREA VETERANS INC

a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

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

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period.

Letter 1045 (DO/CG)

RACINE AREA VETERANS INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

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. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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 are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

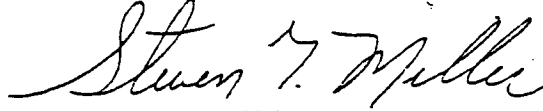
Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Letter 1045 (DO/CG)

RACINE AREA VETERANS INC

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller". The signature is written in dark ink and is positioned above the printed name and title.

Steven T. Miller
Director, Exempt Organizations

Form 872-C

**Consent Fixing Period of Limitation Upon
Assessment of Tax Under Section 4940 of the
Internal Revenue Code**

OMB No. 1545-0056

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

Racine Area Veterans Inc.

(Exact legal name of organization as shown in organizing document)

820 S. Main Street, Racine, WI 53403

(Number, street, city or town, state, and ZIP code)

and the

District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 6-30-2000
(Month, day, and year)

Name of organization (as shown in organizing document)

Racine Area Veterans Inc.

Date

2-16-00

Officer or trustee having authority to sign

Signature

Type or print name and title

E. Edward Mortensen

For IRS use only

District Director or Assistant Commissioner (Employee Plans and Exempt Organizations)

Date

MAY 24 2000

By

For Paperwork Reduction Act Notice, see page 7 of the Form 1023 Instructions.

Cat. No. 16905C

Manager, EP/EO:EO:7201