

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **JUL 24 2007**

IRWIN A AND ROBERT D GOODMAN
COMMUNITY CENTER INC
2425 ATWOOD AVE
MADISON WI 53704

Person to Contact:

Barb Herald
ID #31-02637

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

39-1919172

Dear Sir or Madam:

This is in response to your request of May 21, 2007, regarding your tax-exempt status. We have updated our records to change the name from ATWOOD COMMUNITY CENTER INC to IRWIN A AND ROBERT D GOODMAN COMMUNITY CENTER INC.

Our records indicate that a determination letter was issued in April 1998 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the 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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

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

DEPARTMENT OF THE TREASURY

Date: DEC 01 2001

ATWOOD COMMUNITY CENTER INC
2425 ATWOOD AVENUE
MADISON, WI 53704-5604

Employer Identification Number:
39-1919172
DLN:
301333121
Contact Person:
D. A. DOWNING ID# 31805
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
APRIL 1998
Advance Ruling Period Begins:
OCTOBER 1997
Advance Ruling Period Ends:
DECEMBER 31, 2001
Addendum Applies:
NO

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section

Letter 1046 (DO/CG)

ATWOOD COMMUNITY CENTER INC

7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

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

Thank you for your cooperation.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosures:
Form 8734
Copy of this letter