

Entered

Internal Revenue Service

Date: January 13, 2005

ALLIANCE FOR CHILDREN AND FAMILIES
INC
11700 W LAKE PARK DR
MILWAUKEE WI 53224

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Steve Brown 31-07422
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-1709925

Dear Sir or Madam:

This is in response to your request of November 23, 2004, regarding your organization's tax-exempt status.

In June 1992 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca

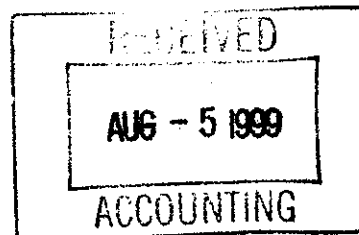
Janna K. Skufca, Director, TE/GE
Customer Account Services

JAN 13 2005



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

AUG 2 1999



Alliance for Children and Families, Inc.
11700 West Lake Park Drive
Milwaukee, WI 53224-3021

Dear Sir or Madam:

This letter is in response to your request for a determination letter issued in the new name of your organization.

Our records indicate your Employee Identification Number is 39-1709925 and that a determination letter issued in June, 1992, recognized your organization as being exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code (IRC). That letter is still in effect.

We classified your organization as one that is not a private foundation within the meaning of section 509(a) of the IRC because it is an organization described in sections 509(a)(2). This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let the Ohio Key District Office know so that office can consider the effect of the change on the exempt status and foundation status of your organization. Their address is:

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

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

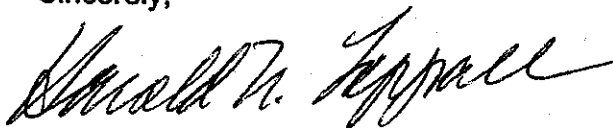
Donors may deduct contributions to your organization as provided in section 170 of the IRC. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the IRC.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the IRC. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the IRC.

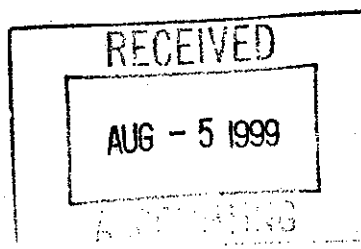
Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

This letter affirms your organization's exempt status.

Sincerely,



Harold N. Toppall
Chief, Projects Branch 2
Exempt Organizations Division



Internal Revenue Service

Department of the Treasury

Washington, DC 20224

► Family Service America, Inc.
c/o Geneva B. Johnson
11700 West Lake Park Drive
Milwaukee, WI 53224

Person to Contact:

Ms. Kawecki

Telephone Number:

(202) 566-3586

Refer Reply to:

E:EO:R:2-5

Date:

JUN 15 1992

Employer Identification Number: 39-1709925
Key District: Chicago
Accounting Period Ending: December
Foundation Status Classification: 509(a)(2)
Form 990 Required: Yes

Dear Applicant:

Based on information supplied, and assuming your operations and membership 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).

The information provided indicates that you will not finance your activities with tax exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D.C., 20224, Attn: E:EO:R: See Revenue Procedure 92-4, 1992-1 I.R.B. 66.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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).

Family Service America, Inc.

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Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the 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 contact your key District Director.

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.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to

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file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. 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 \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. 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 required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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. Please be informed that any service sold by an exempt organization to a non-exempt entity may be subject to unrelated business income tax under section 511 and related provisions of the Code.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the

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Family Service America, Inc.

heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

Jeanne S. Gessay
Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch, 2

Enclosure
Executed Form 872-C