

Internal Revenue Service

Department of the Treasury

District
Director

Entered
EX-100-10-100

316 N. Robert St., St. Paul, Minn. 55101

Person to Contact:

Marilyn Gurnick

Telephone Number:

612-725-5811

Refer Reply to:

Date: FEB 7 1980

FFN 410010568 EIN 39-1329103
CASE NO 41933420EO
ALLIANCE FOR THE MENTALLY ILL
OF GREATER MILWAUKEE, INC.
3230 NORTH NOKWOOD PLACE
MILWAUKEE, WI 53216

IRS

Dear Applicant:

This is in reference to your certificate of amendment of your Articles of Incorporation, bearing evidence of having been filed with and approved by the proper authorities of the State of Wisconsin.

We have examined the amendment and find that it satisfies the contingency set forth in our determination letter dated October 24, 1979. Accordingly, your determination letter is modified and the contingency is removed.

Please keep this letter with your original determination letter.

Thank you for your cooperation.

Very truly yours,

C. D. Switzer

C. D. Switzer
District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: October 24, 1979

Employer Identification Number:
39-1329103

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) + 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 31, 1980

Person to Contact:

Maureen L. Lunnell

Contact Telephone Number:

612-725-5811

StP:EO:79-1122

- Alliance For The Mentally Ill of
Greater Milwaukee, Inc.
3230 North Norwood FL
Milwaukee, Wisconsin 53216

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization described in section *509(a)(1) + 170(b)(1)(A)(vi)*

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

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified 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, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section *509(a)(1)* organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section *509(a)(1)* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *509(a)(1)* organization.

(over)

Letter 1045(DO) (6-77)

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCG

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

ALLIANCE FOR THE MENTALLY ILL
OF GREATER MILWAUKEE INC
4011 W. CAPITOL DR
MILWAUKEE, WI 53216-2557

Refer Reply to: 94-0914

Date: February 4, 1994

RE: EXEMPT STATUS
EIN: 39-1329103

This is in response to the letter, dated November 15, 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in October 1979, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(vi) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

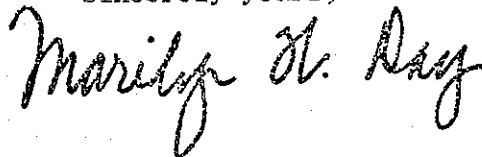
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any questions arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Marilyn W. Day
District Director