

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAR 14 1997

Artreach Milwaukee, Inc.
230 W. Wells St.
Milwaukee, WI 53203-1866

Person to Contact:

Ruth Ohmer

Telephone Number:

513-241-5199

Fax Number

513-684-5936

Federal Identification Number:

51-0188160

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1978, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

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 us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

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.

Artreach Milwaukee, Inc.
51-0188160

Donors may deduct contributions to your organization as provided in section 170 of the Code. 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 Code.

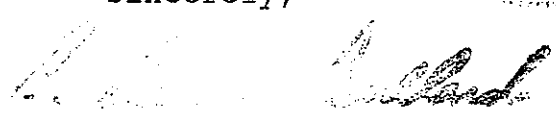
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. 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 Code.

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.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,


C. Ashley Bullard
District Director

District

Director

Entered in PCE

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040ARTREACH MILWAUKEE, INC.
230 WEST WELLS STREET, SUITE 307
MILWAUKEE, WISCONSIN 53203-1866

Refer Reply to: 94-2753

Date: August 24, 1994

RE: EXEMPT STATUS
EIN: 51-0188160

This is in response to the letter, dated August 9, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in February 1978, 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.

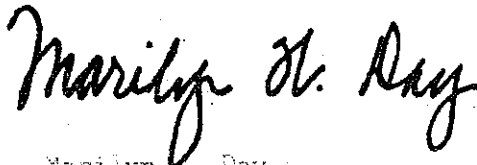
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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

Entered in POG

Internal Revenue Service

District
Director

Department of the Treasury
230 S. Dearborn
Chicago, IL 60604

Person to Contact: EO: TPA

Telephone Number: (312) 886-5571

Refer Reply to: 86-1675

Date: January 22, 1986

Artreach Milwaukee
152 W. Wisconsin Avenue
Suite 434
Milwaukee, WI 53202
Attn: Ellen F. Lang

This is in reply to your letter dated December 19, 1985.

Our records indicate that you were issued the following:

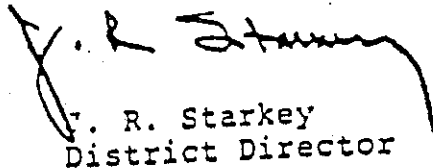
Exemption letter dated February, 1978

Section of Code 501(c)(3)

Foundation Status (501 (c) (3) only) 509(a)(1) & 170(b)(1)(A)(vi)

Based on the above the tax exempt status of your organization
still remains in effect.

Sincerely yours,


J. R. Starkey
District Director

**Internal Revenue Service
District Director**

Department of the Treasury

Date: March 7, 1978

Our Letter Dated: May 24, 1976

Person to Contact: L. M. McMahon
EO:7204:LMM:ny

Contact Telephone Number: 612-725-7344

ARTREAST Milwaukee, Inc.
929 North Sixth Street
Milwaukee, Wisconsin 53202

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and ^{Your exempt status under section 501(c)(3) of the} 170(b)(1)(A)(vi). code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor 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.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,


District Director