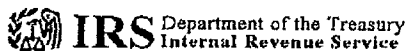


Entered



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248562363
June 02, 2008 LTR 4168C E0
39-0806292 000000 00 000

00019636
BODC: TE

BOYS AND GIRLS CLUB OF GREATER
MILWAUKEE INC
1558 N 6TH ST
MILWAUKEE WI 53212-3845584

2329

Employer Identification Number: 39-0806292
Person to Contact: Ms. Merrill
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 21, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in AUGUST 1942, that recognized you as exempt from Federal income tax, and discloses 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(s) 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 yours,

A handwritten signature in cursive script that reads "Michele M. Sullivan".

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUEADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TOIT:P:T:1
MMC

*Boys and Girls
Club of Greater
Milwaukee*

Milwaukee Boys' Club,
1023 North Jackson Street,
Milwaukee, Wisconsin.

Entered in PCG

AUG 07 1996

AL - ? 1942

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational, etc. purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the first day of the third month following the close of your annual accounting period.

14 M-Mar. 1942

- 2 -

Milwaukee Boys' Club.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

Deputy Commissioner.

Internal Revenue Service

Department of the Treasury

District
Director

MAY 22 1989

Entered in PCG

Boys and Girls Club of Greater
Milwaukee, Inc.
1437 North Prospect Avenue
P.O. Box 92159
Milwaukee, WI 53202

Person to Contact: EO:TPA

Telephone Number: 1-800-424-1040

Refer Reply to: 89-2230

Date: 5-19-89

RE: Boys and Girls Club of Greater Milwaukee, Inc.
EIN: 39-0806292

This is in response to the letter dated April 3, 1989
regarding your status as an organization exempt from Federal
income tax.

Our records indicate that a ruling letter was issued in August
1942, 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 509(a)(1) & 170(b)(1)(A)(vi).

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 \$25,000.00 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 question 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,



R. S. Wintrode Jr.
District Director

Internal Revenue Service

Department of the Treasury

District
Director

Boys' Girl Club of Greater Milwaukee

MAY 25 1984

Mr. James N. Raffel
Associate Executive Director
Milwaukee Boys' Club
P. O. Box 92159
Milwaukee, Wisconsin 53202

Person to Contact:
M. L. Osowski
Telephone Number:
(312) 886-4804
Refer Reply to:
RM:D 84-D-186
Date:

In re: Verification Letter

Entered in PCG

Dear Mr. Raffel:

This is in response to your request for a letter of verification that your organization is not a private foundation as defined in section 509(a), be sent to you.

Enclosed is a copy of Form M-0714 dated October 20, 1970 which states your organization's classification under the Internal Revenue Code. The sample letter you attached to your March 13, request is obsolete and has not been used by the Service since the early seventies.

I hope this is of assistance to you. If you have any questions in regard to this matter, please contact Ms. Osowski at the telephone number shown above.

Sincerely,

John E. Swan

John E. Swan
Chief, Disclosure & Security

Enclosure

MAY 25 1984

Entered in PCG

Internal Revenue Service
Washington, DC 20525

Date:

In reply refer to

10-20-70



MILWAUKEE BOYS CLUB
1640 NORTH FRANKLIN PLACE
MILWAUKEE, WIS

53202

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "J. A. Telesco".

Chief, Rulings Section
Exempt Organizations Branch

FORM 88-0714 (8-70) (CONTINUOUS)