

Internal Revenue Service

Department of the Treasury

District  
Director

Entered in PCG

CAPITAL CHRISTIAN CENTER  
2474 N 37TH ST  
MILWAUKEE, WI 53210

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040

Refer Reply to: 96-2096

Date: July 26, 1996

RE: EXEMPT STATUS  
EIN: 39-1766362

This is in response to the letter, dated July 23, 1996, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August 1994, 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)(i) of the Internal Revenue Code.

Beginning January 1, 1984, unless you are specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. If you are a church or qualified church-controlled organization as defined in Section 3121(w)(3) of the Code however, you may elect to exclude the wages paid to your employees (other than for services performed in an unrelated trade or business) the day before the date your first quarterly employment tax return would be due under the revised law. If you make this election, your employees who earn \$100 or more during a calendar year become liable for the payment of self-employment under Section 1402 on the wages that you pay them. For further information regarding this election please contact your Key District Director. You are not required to pay taxes under the Federal Unemployment Tax Act (FUTA).

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.

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,



Bobby E. Scott  
District Director