

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Entered in PCC

CENTER FOR BLIND & VISUALLY
IMPAIRED CHILDREN
8500 W CAPITOL DR
MILWAUKEE, WI 53222-1827

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

Refer Reply to: 94-1195

Date: March 14, 1994

RE: EXEMPT STATUS
EIN: 39-1086920

This is in response to the letter, dated February 14, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in November 1967, 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)(ii) 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

Marilyn W. Day
District Director



Entered in 1970
Entered in 1970

Entered in POG

District Director

Internal Revenue Service

Date:

In reply refer to:

September 2, 1970

A:F 208 MAG:jp

▷ Center for Blind Children, Inc.

CENTER FOR BLIND & VISUALLY
IMPAIRED CHILDREN, INC.
8500 W. Capitol Drive
Milwaukee, WI 53222

Gentlemen:

We acknowledge receipt of your amendment to your Articles of Incorporation whereby the name of your organization has been changed from Developmental Music Activities Center, Inc., to Center for Blind Children, Inc.

We do not issue new determination letters because of a name change of an organization.

Your organization was granted exempt status under Section 501(c)(3) of the Internal Revenue Code of 1954 and is currently exempt under that provision.

Very truly yours,

George O. Lethert
District Director



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DETERMINATION LETTER
MIL-EO-67-284

DISTRICT DIRECTOR
MILWAUKEE, WISCONSIN 53202
P. O. Box 1157
November 1, 1967

IN REPLY REFER TO
Form L-178
A:R:P:EOG

CENTER FOR BLIND & VISUALLY
IMPAIRED CHILDREN, INC.
8500 W. CAPITOL DR.
MILWAUKEE, WI 53222

PURPOSE Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	December 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. S. Stumpf

W. S. Stumpf
District Director