

Internal Revenue Service

Department of the Treasury

Entered in POC

District  
Director

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

Shiloh Stronghold Church of  
God in Christ, Inc.  
1848 Howe Street  
Racine, Wisconsin 53403

Person to Contact: C. Goodman

Telephone Number: 612-725-7344

Refer Reply to: EO:1902

Date: October 29, 1976

Gentlemen:

This is in reference to the Application for Recognition of Exemption, Form 1023, which you recently submitted to this office.

Please be advised that the Church of God in Christ of Memphis, Tennessee, was granted a group ruling under Section 501(c)(3) of the Internal Revenue Code by letter dated January 17, 1969. As an affiliate of this organization, your congregation can be included in the above ruling, thus allowing contributions to your church deductible by donors.

We are returning your application.

Very truly yours,

*C. D. Switzer*

C. D. Switzer  
District Director

C. O. G. + C. Inc.  
p. 382

Internal Revenue Service  
District Director

Department of the Treasury

RECEIVED

Date:

29 DEC 1983

THOMPSON & COATES LTD.

Employer Identification Number:

39-1451210

Accounting Period Ending:

DECEMBER 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact:

A. BUCHEK

Contact Telephone Number:

(312) 986-4718

941  
P665  
SHILOH SHIELD FUND INC.  
%THOMPSON AND COATES LTD  
840 LAKE AVENUE  
RACINE, WI 53403

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.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your 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 your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)  
230 S. Dearborn St., Chicago, Ill. 60604

Letter 947(DO) (5-77)

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 Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

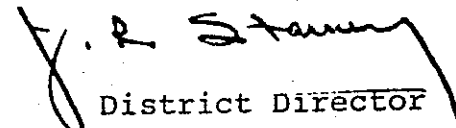
You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
District Director

BEGINNING JANUARY 1, 1984 UNLESS SPECIFICALLY EXCEPTED, YOU MUST PAY TAXES UNDER FICA: (SOCIAL SECURITY TAXES) FOR EACH EMPLOYEE WHO IS PAID \$100.00 OR MORE A YEAR.

THIS DETERMINATION LETTER IS ISSUED WITH THE CONDITION THAT YOU SUBMIT A COPY OF AMENDED ARTICLES OF INCORPORATION WITHIN 90 DAYS FROM THE DATE OF THIS LETTER.

Department of the Treasury

District Director

Internal Revenue Service

Date:

July 22, 1974

In reply refer to:

A:E:211:JGD:cg

Mr. DeZelar  
612-725-7214

725-74

725-74

▷ The Communicators, Inc.  
1848 Howe Street  
Racine, Wisconsin 53403

EL# 23-7166763

Gentlemen:

Our Letter Dated: June 14, 1972

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 section 170(b)(1)(A)(vi)

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 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.

Sincerely yours,

*C. Shitzer*

District Director