

Internal Revenue Service
District Director

Department of the Treasury

Date: APR 29 1983

Employer Identification Number:

39-1159457

Accounting Period Ending:

December 31

Form 990 Required: ☐ Yes ☒ No

Elmbrook Church
777 S. Barker Road
Waukesha, WI 53186

Person to Contact:

M.S. Y. Abston

Contact Telephone Number:

312-886-4720

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 sections 170(b)(1)(A)(i) and 509 (a) (1).

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 \$10,000. 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.

* SEE REVERSE SIDE

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.

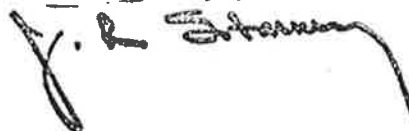
You need an employer identification number even if you have no employees.

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,

A handwritten signature in dark ink, appearing to read "J. R. Starnes", written over a horizontal line.

District Director

* Please see the ATTACHED statement regarding your
conditional exemption

Internal Revenue Service
EP/EO Division - Group 202
P.O. Box A-3290
Chicago, Illinois 60690

This determination letter is based on the understanding that you will amend your governing instrument within 90 days to include the statement(s) circled on the enclosed attachment and to conform with the organizational test requirement under income Tax Regulations (1.501(c)(3) (b)(1)(i) and/or 1.501(c)(3) (b)(4)). After amending your governing instrument, please forward a copy of this amendment showing it was filed with and approved by an appropriate state official, to the I.R.S. office shown above.

In order to come within the purview of Section 501(c)(3) of the Internal Revenue Code you must amend your Articles of Incorporation, with the Secretary of State, to include the statement or statements below which have been circled. After the Secretary of State has returned the amended articles to you furnish a copy to us.

PURPOSE: Exclusively Charitable and Educational within the meaning of Section 501(c)(3) of the Code.

INUREMENT OF INCOME. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers or other private persons except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered.

LEGISLATIVE OR POLITICAL ACTIVITIES. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the corporation shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

OPERATIONAL LIMITATIONS. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions, to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law).

DISSOLUTION CLAUSE. Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

INTERNAL REVENUE SERVICE
EP/EO DIVISION - GROUP 202
P.O. BOX A-3290
CHICAGO, ILLINOIS 60690