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May 16, 2000

Group Ex. #1773

To whom it may concern:

This is to certify that Garden Homes Evangelical Lutheran Church of Milwaukee, Wisconsin, is a member of the Wisconsin Evangelical Lutheran Synod. This congregation is listed on page 77 in the synod's 2000 Yearbook. Garden Homes' federal employer identification number (EIN) is 39-0913981.

As a member of the WELS, the congregation is a 501(c)(3) tax exempt organization under the synod's umbrella in Group 1773. The attached IRS communication of January 25, 1966 demonstrates that the synod and all of its districts, congregations, educational, charitable and religious organizations are exempt from federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1994.

If you have any questions or need further information, please contact Nancy Gittel via voice/fax: 414-256-3252 or email address: ngittel@sab.wels.net.

Sincerely,

Mark A. Meissner
Director of Finance

nlg
Enclosure

2929 North Mayfair Road
Milwaukee WI 53222-4398
Phone: 414-256-3888
FAX: 414-256-3899

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501(c)(3) letter



U.S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

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HNB

JAN 25 1966

Wisconsin Evangelical Lutheran
Synod
3512 West North Avenue
Milwaukee, Wisconsin 53208

Gentlemen:

This refers to your request for a group ruling covering certain subordinate units and the information submitted in connection therewith.

In a ruling dated August 28, 1944, addressed to you under your former name, Evangelical Lutheran Joint Synod of Wisconsin and other States it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

Based upon the information presented, it is held that you and your districts, congregations, educational, charitable and religious organizations listed in your 1965 yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed districts, congregations, educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

You and your listed districts, congregations, educational, charitable and religious organizations are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for you and your listed districts, congregations, educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your listed districts, congregations, educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

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Contributions made to you and your listed districts, congregations, educational, charitable and religious organizations are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your listed districts, congregations, educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

You and your listed districts, congregations, educational, charitable and religious organizations are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. Your listed districts, congregations, educational, charitable and religious organizations are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of your new districts, congregations, educational, charitable and religious organizations and the names and addresses of any districts, congregations, educational, charitable and religious organizations which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each District Director in which your districts, congregations, educational, charitable and religious organizations are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new districts, congregations, educational, charitable and religious organizations.

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3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your districts, congregations, educational, charitable and religious organizations.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your districts, congregations, educational, charitable and religious organizations.

You should advise each of your listed districts, congregations, educational, charitable and religious organizations of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units organized and operated in a foreign country.

This ruling supersedes the ruling to you dated August 28, 1944. Moreover, this ruling supersedes the individual rulings of exemption in their individual names which were issued to your districts, congregations, educational, charitable and religious organizations. Among these superseded rulings are rulings to the following organizations:

Northwestern College, Watertown, Wisconsin
Winnebago Lutheran Academy Association, Fond du Lac, Wisconsin
Wisconsin Lutheran High School Conference, Milwaukee, Wisconsin

The organizations covered by this ruling should be advised that prior rulings holding them exempt from Federal income tax have been terminated by this ruling.

Further, this ruling does not apply to the Wisconsin Evangelical Lutheran Synod Foundation, Inc., 3512 West North Avenue, Milwaukee, Wisconsin 53208. It should file a separate application for exemption, Form 1023, if it wishes a determination of its status.

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The District Directors concerned are being notified.

Very truly yours,

John R. Babin

Chief, Filings Section
Exempt Organizations Branch

N.B. Several years ago, the IRS assigned Group Exemption Number 1773 to the Synod which is also applicable to its subordinate units.

WELS - Fiscal Office

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