

Internal Revenue Service

Entered

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: September 17, 2002

Goodwill Industries of Southeastern Wisconsin, Inc.
6055 North 91st Street
P.O. Box 25919
Milwaukee, WI 53225

Person to Contact:
Kaye Keyes 31-07416
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-0808491

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on July 24, 2002. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter issued in August 1945 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Goodwill Industries of Southeastern Wisconsin, Inc.
39-0808491

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

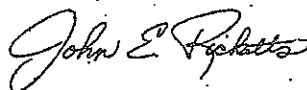
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

District
Director

Acc. List
11/93 p. 764

Person to Contact: EO:TPA

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

GOODWILL INDUSTRIES OF
SOUTHEASTERN WISCONSIN INC
6055 N 91ST
MILWAUKEE WI 53225-1710

Refer Reply to: 93-1154

Date: March 1, 1993

Entered in PCG

RE: EXEMPT STATUS
EIN: 39-0808491

This is in response to the letter, dated January 22, 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August, 1945 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)(vi) 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 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,

Marilyn W. Day

Marilyn W. Day
District Director

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EU:TFA

Telephone Number: 1-800-424-1040
312-435-1040

Refer Reply to: 90-0425

Date: December 14, 1989

Entered in PCG

Goodwill Industries
Milwaukee Area, Inc.
6055 North 91st Street
Milwaukee, WI 53225

*RE: Goodwill Industries Milwaukee Area, Inc.
EIN: 39-0808491

This is in response to the letter dated November 30, 1989 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August, 1945, 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)(vi) 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 \$25,000.00 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 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,

R. S. Wintrode, Jr.

R. S. Wintrode, Jr.
District Director

1 640 9th Ave. S.W., Aberdeen, S. Dak. 57401
2 17 N. Dearborn St., Chicago, Ill. 60602
3 210 Walnut St., Des Moines, Iowa 50309
4 653 Second Ave. N., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
Milwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
316 Robert St., St. Paul, Minn. 55101
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 8



Department of the Treasury

District Director Internal Revenue Service

Date:

In reply refer to:

March 20, 1972

A:F:211:MAG:ag

Goodwill Industries, Milwaukee Area, Inc.
Formerly, (Goodwill Industries of
Wisconsin, Inc.)
6055 North 91st Street
Milwaukee, Wisconsin 53225

Date of Exemption: August 1, 1945
Internal Revenue Code Section: 501(c) () (3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

George C. Lethert
District Director

Item Changed

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Amendment to Articles of Incorporation