

Entered

Internal Revenue Service

Date: May 27, 2005

GUEST HOUSE OF MILWAUKEE INC
1216 N 13TH ST
MILWAUKEE WI 53205-2515

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Schaquistia Bolton 31-08028
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-1539301

Dear Sir or Madam:

This is in response to your request of May 27, 2005, regarding your organization's tax-exempt status.

In April 1986 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Entered in PCG

Date: JUL 22 1988

Employer Identification Number:
39-1539301
Contact Person:
MS. A. MC KINLEY
Contact Telephone Number:
(312) 886-7731

GUEST HOUSE OF MILWAUKEE INC
1216 NORTH 13TH STREET
MILWAUKEE, WI 53205

Our Letter Dated:
April 07 1986
Caveat Applies:
NO

Dear Applicant

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 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1)* status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such 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.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

Internal Revenue Service
District Director

Department of the Treasury

Date: 7 - APR 1986

Employer Identification Number:

39-1539301

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) + 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 31, 1987

Person to Contact:

A. Barrett

Contact Telephone Number:

(312) 886-1278

GUEST HOUSE OF MILWAUKEE INC
1216 NORTH 13TH STREET
MILWAUKEE, WI 53205

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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) + 170(b)(1)(A)(vi)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) + 170(b)(1)(A)(vi) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she 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) + 170(b)(1)(A)(vi) 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) + 170(b)(1)(A)(vi) organization.

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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.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are 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, 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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, 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.

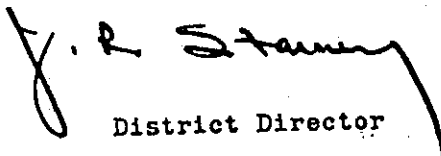
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are 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

Internal Revenue Service
District Director

Department of the Treasury

Date: April 15, 1984

Our Letter Dated:

Nov 22, 1978

Advance Ruling Period Ends:

Dec 31, 1983

Person to Contact:

EO:201:FDN

Contact Telephone Number:

312-886-1278

435-1040

GUEST HOUSE OF MILWAUKEE
Central City Churches Inc.
c/o Grand Ave Congregational Church
2133 W. Wisconsin Ave.
Milwaukee, WI 53233

Dear Applicant:

Our letter of the above date asked for information we needed to make a final determination of your private foundation status under section 509(A) of the Internal Revenue Code.

Since we have not received the information, you are, under section 508(b) of the Code, presumed to be a private foundation as of the 91st day after the end of your advance ruling period, shown above. In addition, you are presumed to be a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code.

This presumption, however, is rebuttable. If you meet the requirements of section 509(A), you may establish that fact by submitting a written request for a determination.

Your exempt status under section 501(c)(3) of the Code is still in effect.

Based on this presumption, you are required to file Form 990-PF, Return of Private Foundation Exempt from Income Tax, for the current and all subsequent years. Also, your foundation managers are required to file an annual report if you have at least \$5,000 of assets at any time during the tax year. (Form 990-AR, Annual Report of Private Foundation, may be used for this purpose.) The annual report, if required, and the Form 990-PF 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, for each return or report filed late, unless there is reasonable cause for the delay.

Since you are presumed to be a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code, you are required to file a limited Form 990-PF for each year covered by your advance ruling. Complete only the general information at the top of the form, column (B) of Part I, Part II, and Part VII, and pay all taxes due, with interest as provided by law. If you file within 90 days from the date of this letter, you will not be subject to the penalty

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provisions of sections 6651 and 6652. Attach a statement to the returns explaining that you have reasonable cause for filing late (your advance ruling) and cite Revenue Procedure 72-51, 1972-1C.B. 759. The limited Forms 990-PF described in this paragraph should be filed with this office.

Because you are presumed to be a private foundation as of *MAY 1973*, all parts of the Form 990-PF for *Dec 31, 1973* should be completed. However, the figures for column (C) of Part I, Part VIII, Part IX, Part X, Part XI, and Part XII (if applicable), and your answers to the questions in Part V should reflect only the period beginning on the above date and ending on the last day of your tax year. Forms 990-PF for subsequent years should be completed and filed according to the instructions for those forms.

• Since you have not provided the information needed to make a final determination of your private foundation status, it is considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

Because this letter could help resolve any questions about your private 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,

J. R. Starn
District Director

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:
November 22, 1978 | *Miss Bruecker*
Tel. 612-725-5811

STP:EO:78-3074



FFN 410002693 EIN [REDACTED] CASE NO 41831023EO
CENTRAL CITY CHURCHES INC
% GRAND AVE CONGREGATIONAL CHURCH
2133 W WISCONSIN AVE
MILWAUKEE, WI 53233

Accounting Period Ending: *December 31*
Form 990 Required: ☒ Yes ☐ No
Advance Ruling Period Ends: *December 31, 1983*

Based on the 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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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.

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.

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. You are not liable for the taxes 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, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

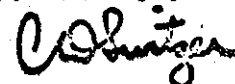
If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$10,000. The return is due 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, for failure to file the return on time.

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.

Sincerely yours,



District Director