

Internal Revenue Service

Entered in PCG

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

Date: May 12, 2000

Impact Alcohol and Other Drug Abuse Services, Inc.
1126 S 70th St. RM 116
Milwaukee, WI 53214

Person to Contact:
Dalphine Naegele 31-04012
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-0988784

Dear Sir or Madam:

This letter is in response to your request for a name and address change for your organization and a copy of your organization's determination letter. We have received your Certified Articles of Amendment and have updated our system to reflect the name change from Milwaukee Council on Alcoholism and Drug Dependence, Incorporated to the one in the heading of this letter.

Our records indicate that a determination letter issued in September 1981, 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 section 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.

Impact Alcohol & other Drug Abuse Services, Inc.
39-0988784

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.

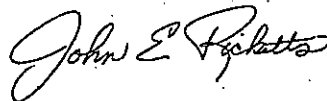
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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 CAS

RECEIVED - DEPT OF
FINANCIAL INSTITUTIONS
STATE OF WISCONSIN

1999 NOV 10 AM 9:00

ARTICLES OF AMENDMENT

OF

MILWAUKEE COUNCIL ON ALCOHOLISM

AND DRUG DEPENDENCE, INC.

Entered in PG

The present corporate name, before any change effected by this Amendment, is Milwaukee Council on Alcoholism and Drug Dependence, Inc.

RESOLVED, that Article I of the Articles of Incorporation be amended to read as follows:

The name of this Corporation shall be IMPACT Alcohol & Other Drug Abuse Services, Inc. (hereinafter referred to as the "Corporation").

BE IT FURTHER RESOLVED, that the Articles of Incorporation be amended to substitute the word "Corporation" in place of the word "Council" wherever it appears to describe this Corporation.

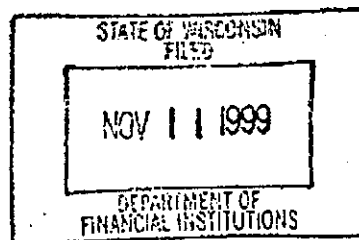
The foregoing amendments to the Articles of Incorporation was adopted on June 21, 1999 by the members of the Corporation in accordance with sec. 181.1003, Wis. Stats.

Executed on the 27 day of October 1999.

Richard J. Hackett
Richard J. Hackett, President

This document was drafted by:

JOHN GALANIS
GALANIS, POLLACK & JACOBS, S.C.
Two Plaza East, Suite 560
330 East Kilbourn Avenue
Milwaukee, WI 53202



Mail acknowledgment copy to the above address

f:\jg\ml\impact amend articles

Internal Revenue Service
District Director

Department of the Treasury

Date: September 10, 1981

Entered in PCG

Employer Identification Number: 39-0988784

Accounting Period Ending:
December 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact: D.B. Labey

Contact Telephone Number:
612-725-5811

Milwaukee Council on Alcoholism & Drug Dependence, Inc.
2266 N. Prospect Ave. - Suite #324
Milwaukee, Wisconsin 53202

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 509(a)(1) and 170(b)(1)(A)(vi).

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.