

CINCINNATI OH 45999-0038

In reply refer to: 0248325826  
Feb. 01, 2008 LTR 4168C E0  
39-0807066 000000 00 000  
00033326  
BODC: TE

MILWAUKEE CHRISTIAN CENTER INC  
2137 W GREENFIELD AVE  
MILWAUKEE WI 53204-2619378

Entered

019666

Employer Identification Number: 39-0807066  
Person to Contact: Ms. Fox  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 23, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1951, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

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

Sincerely yours,

*Michele M. Sullivan*

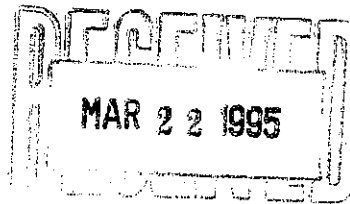
Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

Internal Revenue Service

Entered in PCC

Department of the Treasury

District  
Director



Person to Contact: EO:TPA

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

MILWAUKEE CHRISTIAN CENTER, INC.  
2137 WEST GREENFIELD AVENUE  
MILWAUKEE, WISCONSIN 53204-2619

Refer Reply to: 95-1197

Date: March 17, 1995

RE: EXEMPT STATUS  
EIN: 39-0807066

This is in response to the letter, dated March 2, 1995, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September 1951, 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 questions 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,

501c-3

Marilyn W. Day  
District Director



501-C3

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICEDISTRICT DIRECTOR  
MILWAUKEE, WISCONSIN 53202DETERMINATION LETTER  
MIL-ED-68-75

Entered in PCG

March 18, 1968

IN REPLY REFER TO  
Form L-178

ASL: P:128

Milwaukee Christian Center, Inc.  
2137 W. Greenfield Ave.  
Milwaukee, Wisconsin 53203

Gentlemen:

PURPOSE	
Educational & Religious	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Milwaukee, Wisconsin	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	December 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter. This reaffirms the exemption ruling issued on September 25, 1962.

Very truly yours,

W. B. Stumpf

W. B. Stumpf  
District Director