

Internal Revenue Service

Date: August 22, 2005

Entered

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

**PARENTING NETWORK INC
7516 W BURLEIGH ST
MILWAUKEE WI 53210**

Person to Contact:

Mr. Vogelpohl 31-03888
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:

39-1312225

Dear Sir or Madam:

This is in response to your request of August 22, 2005, regarding your organization's tax-exempt status.

In April 1977 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

Department of the Treasury

Entered in PC2

District
Director

Person to Contact: EO:TPA

Telephone Number:
1-800-829-1040

PARENTING NETWORK INC
1717 S 12TH ST
MILWAUKEE, WI 53204-3300

Refer Reply to: 96-1649

Date: May 2, 1996

RE: EXEMPT STATUS
EIN: 39-1312225

*formerly Parents Anonymous
of Greater Milwaukee*

This is in response to the letter, dated April 18, 1996, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in April 1977, 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,

Bobby E. Scott

Bobby E. Scott
District Director

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: JUL 16 1982

Our Letter Dated:

April 25, 1977

Person to Contact:

Corky Buckli

Contact Telephone Number:

612-725-5811

CCD 061182 CASE NO 41216819EO
FFN 410026159 EIN 39-1265055
PARENTS ANONYMOUS OF GREATER
MILWAUKEE INC
1144 EAST HENRY CLAY
MILWAUKEE, WI 53217

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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)(A)~~ ^{509(a)(1)(A)(v)}. Your exempt status under section 501(c)(3) of the Code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 section ~~509(a)(1)(A)~~ ^{509(a)(1)(A)(v)} 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)(A)~~ ^{509(a)(1)(A)(v)} organization.

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

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

W. S. Sitzer

Letter 1050 (DO) (7-77)