

**Internal Revenue Service
District Director**

Entered in POG

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: August 11, 1999

Parklawn Christian Center, inc.
% Anthony Smith
3602 North 50th St.
Milwaukee, WI 53216-2931

Person to Contact:
Vicki Adams 31-04011
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
39-1864514

Dear Sir or Madam:

This is in response to your request for a copy of your organization's determination letter. This will take the place of the copy you requested.

In September 1997 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

We classified your organization as one that is not a private foundation within the meaning of sections 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(i). This classification was based on the assumption that your organization's operations would continue as stated in your application. If your sources of support, character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on your organization's exempt and foundation status.

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 each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to exclude wages paid to its employees (other than for services performed in an unrelated trade or business) for social security taxes. This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of the self-employment tax on the wages the organization pays them.

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.

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.

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.

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The law requires you 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.

Because this letter could help resolve 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,

A handwritten signature in black ink, appearing to read "C. Ashley Bullard". The signature is written in a cursive, flowing style.

C. Ashley Bullard
District Director