

Trinity (West Mequon) [S*] (262) 242-2858

skolberg@milwpc.com

Kolberg Kenneth R — 9

11458 N Wauwatosa Rd Mequon WI 53097-3268

MEQUON (SOUTH) — Trinity [S*]

(262) 242-1235; Fax: 242-6381

trinsmeq@execpc.com; <http://www.trinsmeq.org>

Weinrich Stanley R — 9, Mon 7 pm

10001 N Cedarburg Rd # 46W

Mail: 10001 N Cedarburg Rd Mequon WI 53092-4501

MERCER — Zion (715) 476-3536

pastorwenzel@hotmail.com

Wenzel Mark J., Biebert Edwin F — 10:30

4947 N US Highway 51

Mail: 214 Elk Ave Phillips WI 54555-1111

MERRILL — Christ (715) 536-3313

Weiland7@yahoo.com; <http://www.christmerrill.com>

Weiland James D — 9 (9, Thur 6:30 pm)

1204 N Sales St Merrill WI 54452-3170

Saint Paul (715) 536-7986

(vacant) — 10

W6911 Joe Snow Rd

Mail: W7415 State Highway 64 107

Merrill WI 54452-9307

Trinity [PreK] [S*] (715) 536-3404

Schmidt Jeffrey J — 9

15809 County Road FF Merrill WI 54452-9629

MERRIMAC — Saint James See Prairie Du Sac

MIDDLETON — Saint Andrew [PreK & S]

(608) 831-8540; Fax: 824-6594

rhunter@st-andrew-online.org

<http://www.st-andrew-online.org>

Hunter Randy K., Koepsell Kristen J

om

Rd Middleton WI 53562-4015

See Rice Lake

Luke [S*] (608) 378-4651

om

10:30 (8:30 June thru November)

by Hwy E Warrens WI 54666-8525

John [PreK] [S*] (608) 868-7501

om; <http://www.ticon.net/~stjohns>

Schwanke Larry R, Wagner Werner E — 9 (9, Wed 7 pm)

910 E High St Milton WI 53563-1551

MILWAUKEE — Atonement [PreK & S]

(414) 871-3744; Fax: 871-0869

atonelc@execpc.com; <http://www.atonementwels.com>

Hartmann Jon P, Hennrich Mark W

8:15, 10:45, Mon 7 pm (8:15, 10, Mon 7 pm)

4500 N Sherman Blvd Milwaukee WI 53209-5854

Calvary [S*] Ph & Fax: (414) 463-1397

revrez@juno.com

<http://www.forministry.com/53218CEL>

Ziebell Raymond E — 9

8209 W Herbert Ave Milwaukee WI 53218-3634

Centennial [S] (414) 281-8820

Anderson Dean L — 8, 10:30, Mon 7 pm (9, Mon 7 pm)

3558 S 24th St Milwaukee WI 53221-1420

Christ [PreK & S] (414) 645-5138; Fax: 383-2497

christmilwaukee@ameritech.net

Jaeger Joel W — 8:45, 10:45, Mon 7 pm

2235 W Greenfield Ave Milwaukee WI 53204-1910

Divine Peace [S*] (414) 645-4345; Fax: 321-4565

wbernhardt@hotmail.com

<http://divinepeacemilwaukee.org>

Bernhardt William F

8, 10:30 (8, 10:30, Mon 7 pm June-August)

3203 S 76th St

Mail: 3208 S 77th St Milwaukee WI 53219-3742

Divinity-Divine Charity See Whitefish Bay

Fairview [PreK & S] (414) 771-2530; Fax: 771-0544

fairview@fairviewlutheran.com

<http://www.fairviewlutheran.com>

Ademan James A — 8, 10:30, Wed 7 pm

137 N 66th St Milwaukee WI 53213-4041

Gethsemane [S] (414) 645-1613

bikerev@milwpc.com

Jensen Robert O — 9:15

2827 W Harrison Ave Milwaukee WI 53214-2916

Gloria Dei-Bethesda [PreK & S]

(414) 463-2325; Fax: 463-2436

Kappel Kenneth A, Schulz Friedel C — 9, Wed 7 pm

9420 W Capitol Dr Milwaukee WI 53222-1537

Good Shepherd's See West Allis

Grace [S*] (414) 271-3006; Fax: 271-2754

mail@gracedowntown.org

<http://www.gracedowntown.org>

Huebner James R, Lindemann Daron J,

Horn Frederick J — 8, 9:30, 11, Mon 6:30 pm

1209 N Broadway Milwaukee WI 53202-2507

Loving Shepherd [PreK & S]

(414) 352-2650; Fax: 352-3175

Fischer Thomas C, Seager David R

8, 10:15, Thur 6:30 pm (8, 9:30, Thur 6:30 pm)

3909 W Clinton Ave Milwaukee WI 53201-1943

Messiah [S*] (414) 744-2170

Phillips James A

2015 E Fernwood Ave Milwaukee WI 53207-3178

Mount Lebanon [PreK & S]

(414) 461-1563; Fax: 464-6210

mtlebanon@hotmail.com

Hein David L — 9:30, Wed 7 pm

4809 N 60th St Milwaukee WI 53218-4100

Nathanael [S*] (414) 453-5270

Kuske John D* — 10:30

1147 N 50th St Milwaukee WI 53208-2604

Redemption [PreK & S] (414) 466-5100; Fax: 466-5270

rdmptn@asapnet.net

Winkel Christian J, Helman Gary J

9, Mon 7 pm (2nd, 4th, 5th Sundays)

5641 N 68th St Milwaukee WI 53218-2201

Resurrection [S*] (414) 481-5710

Ellenberger Larry G — 9, Sat 6 pm

213 E Howard Ave

Mail: 223 E Howard Ave Milwaukee WI 53207-3977

Risen Savior [PreK & S] (414) 354-7320; Fax: 354-6815

info@risensavior-luth.org

<http://www.risensavior-luth.org>

Fisher Kenneth J, Reese Peter M — 8, 10:30

9550 W Brown Deer Rd Milwaukee WI 53224-2012

Saint Andrew [S] (414) 744-1806

Miller John A — 8, 10:30 (9)

1132 W Oklahoma Ave Milwaukee WI 53215-4618

Saint James [PreK & S] (414) 453-5770; Fax: 453-9160

Kassulke Peter R — 8:30, 10:45 (9, Thur 6:30 pm)

2028 N 60th St Milwaukee WI 53208-1640

Saint John See Wauwatosa

Saint John [PreK & S] (414) 541-5881; Fax: 541-7869

church@stjohnsmilw.org; <http://www.stjohnsmilw.org>

Goldschmidt Eric J, Schulz Martin W,

Erdmann Robert H — 8, 10:30, Mon 6:30 pm

6802 W Forest Home Ave

Mail: 4001 S 68th St Milwaukee WI 53207-2423

Saint Lucas [PreK & S] (414) 483-9122; Fax: 486-0591

<http://www.execpc.com/~jrtretin/stlucas.html>

Gurgel Robert J, Stein Stanley C

8, 9:30, 11, Wed 6:30 pm

2605 S Kinnickinnic Ave Milwaukee WI 53207-2101

Saint Marcus [PreK & S] (414) 562-3369; Fax: 562-9188

church@stmarcus.com; <http://www.stmarcus.com>

Jeske Mark A, Skorzewski James R — 10, Sun 6:30 pm

2215 N Palmer St Milwaukee WI 53212-3042

Saint Matthew [PreK & S]

(414) 463-4901; Fax: 463-5086

stmatth@execpc.com

<http://www.execpc.com/~stmatth/stmatth.html>

Wolfgramm Arno J — 8:30, 10:45, Wed 7 pm

(9, Wed 7 pm June 1 — Labor Day)

8444 W Melvina St Milwaukee WI 53227-2845

Saint Michaels (262) 782-7379

2004 Yearbook

WISCONSIN EVANGELICAL LUTHERAN SYNOD



Published under the auspices of the Conference of Presidents
by NORTHWESTERN PUBLISHING HOUSE — Milwaukee, Wisconsin

WISCONSIN EVANGELICAL LUTHERAN SYNOD
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Phone: (414) 256-3888
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Tax Exempt Number 501(c)(3) letter
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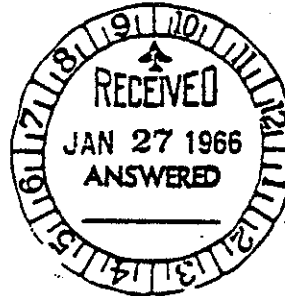
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Important! Save!



JAN 25 1966

• Wisconsin Evangelical Lutheran
Synod
3512 West North Avenue
Milwaukee, Wisconsin 53208

Gentlemen:

This refers to your request for a group ruling covering certain subordinate units and the information submitted in connection therewith.

In a ruling dated August 28, 1944, addressed to you under your former name, Evangelical Lutheran Joint Synod of Wisconsin and other States it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

Based upon the information presented, it is held that you and your districts, congregations, educational, charitable and religious organizations listed in your 1965 yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed districts, congregations, educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

You and your listed districts, congregations, educational, charitable and religious organizations are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for you and your listed districts, congregations, educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your listed districts, congregations, educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

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Contributions made to you and your listed districts, congregations, educational, charitable and religious organizations are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your listed districts, congregations, educational, charitable and religious organizations are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

You and your listed districts, congregations, educational, charitable and religious organizations are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. Your listed districts, congregations, educational, charitable and religious organizations are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of your new districts, congregations, educational, charitable and religious organizations and the names and addresses of any districts, congregations, educational, charitable and religious organizations which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each District Director in which your districts, congregations, educational, charitable and religious organizations are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new districts, congregations, educational, charitable and religious organizations.

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3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your districts, congregations, educational, charitable and religious organizations.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your districts, congregations, educational, charitable and religious organizations.

You should advise each of your listed districts, congregations, educational, charitable and religious organizations of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units organized and operated in a foreign country.

This ruling supersedes the ruling to you dated August 28, 1944. Moreover, this ruling supersedes the individual rulings of exemption in their individual names which were issued to your districts, congregations, educational, charitable and religious organizations. Among these superseded rulings are rulings to the following organizations:

Northwestern College, Watertown, Wisconsin
Winnebago Lutheran Academy Association, Fond du Lac, Wisconsin
Wisconsin Lutheran High School Conference, Milwaukee, Wisconsin

The organizations covered by this ruling should be advised that prior rulings holding them exempt from Federal income tax have been terminated by this ruling.

Further, this ruling does not apply to the Wisconsin Evangelical Lutheran Synod Foundation, Inc., 3512 West North Avenue, Milwaukee, Wisconsin 53208. It should file a separate application for exemption, Form 1023, if it wishes a determination of its status.

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The District Directors concerned are being notified.

Very truly yours,

John R. Baker

Chief, Rulings Section
Exempt Organizations Branch

N.B. Several years ago, the IRS assigned Group Exemption Number 1773 to the Synod which is also applicable to its subordinate units.

WELS - Fiscal Office

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