



**Greater Milwaukee Synod**  
Evangelical Lutheran Church in America

1212 S. Layton Blvd. • Milwaukee, WI 53215  
Phone: (414) 671-1212 • Fax: (414) 671-1756 • [milwaukeeesynod.org](http://milwaukeeesynod.org)

**Entered**

October 7, 2008

To Whom It May Concern:

This letter is to confirm that Reformation Lutheran Church, located at 2201 N. 35<sup>th</sup> Street in Milwaukee, WI is a congregation in good standing on the roster of the Greater Milwaukee Synod of the Evangelical Lutheran Church in America.

If you need other information from us, please feel free to contact us.

Sincerely,

The Rev. Paul Stumme-Diers  
Bishop  
Greater Milwaukee Synod, ELCA



## EVANGELICAL LUTHERAN CHURCH IN AMERICA

8765 West Higgins Road • Chicago, Illinois 60631-4101 • Internet: sec@elca.org

Telephone: 773.380.2800 or 800.638.3522 • Facsimile: 773.380.2977

*Evangelical Lutheran Church in America*  
*Group Exemption Number: 9386*

### **CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION** *for*

Lutheran Church of the Reformation  
2201 N. 35<sup>th</sup> St.  
Milwaukee, Wisconsin  
EIN: 39-0806231

Lutheran Church of the Reformation has been listed on the official roster of congregations affiliated with the Evangelical Lutheran Church in America (ELCA) since November 1988 and is recognized by the ELCA as being included under our Group Exemption Ruling. This inclusion establishes that this entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation as defined in Code Section 509(a). The four-digit Group Exemption Number 9386 is the same for the ELCA, its synods, its congregations, and its related entities. The nine-digit Employer Identification Number is different for each synod, for each congregation, and for other employing entities. The nine-digit number is used, for example, when federal withholding and Social Security contributions are filed by the employer.

The IRS issued the attached Group Exemption Letters to the ELCA (*dated April 5, 1988, and July 13, 1988*). In accordance with the terms of the April 5, 1988, letter, entities affiliated with ELCA are exempt from Federal Income Tax under ELCA's Group Exemption Ruling.

October 10, 2007

Very truly yours,

Phillip H. Harris  
General Counsel

#### Attachments

April 5, 1988, ELCA Group Ruling Recognition  
July 13, 1988, ELCA GEN Assigned

*Greater Milwaukee Synod ELCA*  
2001-02  
Entered in PCG  
(also see  
Lutheran  
Church of the  
Reformation)

Milwaukee 53208  
Reformation Lutheran Church  
2201 N. 35th Street 414-444-0440  
FAX: 414-875-0579  
The Rev. Edgar (Mick) Roschke 414-871-1836  
The Rev. Mary Rowland 414-342-8360

Milwaukee 53208  
St. Paul Lutheran Church  
2812 W. Wisconsin Ave. 414-933-7825  
E: [saintpau@execpc.com](mailto:saintpau@execpc.com)  
The Revs. Charles and Cheryl Peterson 414-931-0617

Milwaukee 53202  
The Village Church  
130 E. Juneau Ave. 414-273-7617  
The Rev. Richard Rollefson 414-774-4099

Milwaukee 53207  
Unity Lutheran Church  
1025 E. Oklahoma Ave. 414-744-6311  
FAX: 414-744-6313  
Sister Arnetta Beyer - AIM/Deaconess 414-762-5446  
The Rev. Jon Breimeier 414-536-4329

Milwaukee 53218  
Wellington Park Lutheran Church  
7017 W. Medford Ave. 414-461-4061  
The Rev. Dean Phillips 414-463-4922

Mukwonago 53149  
Mt. Olive Lutheran Church  
P. O. Box 8 - Main and Henry Street 414-363-8251  
FAX: 414-363-2020 E: [mtolive@wcf.net](mailto:mtolive@wcf.net)  
The Rev. Steven Kuhl 414-363-2633

Mukwonago 53149  
Vernon Lutheran Church  
S90 W27550 W. National Ave. 262-363-7131  
FAX: 414-363-5861 E: [vlc@wcf.net](mailto:vlc@wcf.net)  
The Rev. Scott Jorgenson 262-363-8711

Milwaukee 53208  
**Our Savior Lutheran Church**  
3022 W. Wisconsin Ave. 414-342-5252  
FAX: 414-342-5454 E: [oslc@asapnet.net](mailto:oslc@asapnet.net)  
The Rev. Reginald Hansome 414-535-1733  
The Rev. Walter Scarvie 414-332-6590  
Ms. Joan Glitz - AIM 414-384-9416  
Ms. Irene Lewis - AIM

Milwaukee 53218  
**Peace Lutheran Church**  
5229 N. 51st Blvd. 414-461-2763  
FAX: 414-461-7783

Milwaukee 53210  
**Pentecost Lutheran Church**  
5226 W. Burleigh Street 414-445-2696  
FAX: 414-445-3140 E: [pentecos@execpc.com](mailto:pentecos@execpc.com)  
The Rev. Stephen Wohlfeil 414-875-8645

Milwaukee 53207  
**Prince of Peace Lutheran Church**  
4419 S. Howell Ave. 414-483-3828  
FAX: 414-483-2438  
The Rev. Stanley Hanna 414-645-3169

Milwaukee 53204  
**Redeemer Lutheran Church**  
2623 W. Rogers 414-645-6464  
Ms. Ellen Maxon 262-367-2590

Milwaukee 53233  
**Redeemer Lutheran Church**  
631 N. 19th Street 414-933-7004  
The Rev. Andre Sjavag 414-342-8360

Milwaukee 53208  
**Reformation Lutheran Church**  
2201 N. 35th Street 414-444-0440  
FAX: 414-875-0579  
The Rev. Edgar (Mick) Roschke 414-871-1836  
The Rev. Mary Rowland 414-342-8360

**GREATER MILWAUKEE SYNOD  
EVANGELICAL LUTHERAN CHURCH IN AMERICA**

**OFFICE:**

1212 South Layton Blvd., Milwaukee, WI 53215  
Phone (414) 671-1212 FAX: (414) 671-1756

**OFFICERS:**

Bishop	The Rev. Peter Rogness	Term ends 8/02
Vice President	Ms. Jean Guenther 2781 S. 76th Street West Allis, WI 53219 (H) 541-3936	Term ends 8/01
Secretary	Mr. Steve Knowles 411 E. Wisconsin Ave. Ste. 700 Milwaukee, WI 53202 (H) 964-8965 (W) 287-1369	Term ends 8/03
Treasurer	Mr. Walter Chossek 3935 N. Ridgefield Cr. Shorewood, WI 53211 (H) 962-1538 (W) 299-7056	Term ends 8/01

**SYNOD STAFF:**

Ms. Ellen Maxon  
Assistant to the Bishop

The Rev. Susan Ruehle  
Assistant to the Bishop

The Rev. Richard Deines  
Asst. to Bishop/Coalition Ministry

The Rev. Kenneth Wheeler  
Assistant to the Bishop/Interim Pastor

Ms. Mary Meyer  
Office Manager/Bishop's Secretary

Ms. Dixie Ruehle  
Financial Administrator

Ms. Janice Camus  
Receptionist/Secretary

Ms. Kristin Collett  
Director of Communications

Ms. Jeri Jende  
Dir./Resource Development Outreach Fund/Milwaukee Outreach Training Network

Internal Revenue Service

Department of the Treasury

District  
Director

230 S. Dearborn St., Chicago, Illinois 60604

Evangelical Lutheran Church  
In America  
8765 West Higgins Road  
Chicago, IL 60631

Person to Contact:  
Peter J. Mazarakos, Jr.  
Telephone Number:  
(312) 886-1278  
Refer Reply to:  
EO: 201:PJM  
Employer Identification Number:  
41-1568278  
Effective Date of Group  
Exemption Ruling:  
January 1, 1988

Date: APR - 5 1988

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal Income Tax as organizations of the type described in Section 501(c)(3) of the Internal Revenue Code.

Our records shows that you were recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us as organizations that are not private foundations because they are organizations of the type described in Sections 509(a)(1) 509(a)(2) or 509(a)(3) of the Code.

Donors may deduct contributions to you and your subordinates 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.

## Evangelical Lutheran Church In America

You and your subordinates are not required to file Federal Income Tax Returns as long as a tax-exempt status is maintained. But under Section 511 of the Code, an organization is subject to tax on its unrelated business taxable income. If you or your subordinates are subject to the tax, you must file an income tax return Form 990-T, Exempt Organization Business Income Tax Return.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, if you meet the exception in Section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file Form 990 if they qualify as churches or intergrated auxiliaries of churches or otherwise meet the exceptions in Section 1.6033-2(g) of the Income Tax Regulations.

As of January 1, 1984, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of your employees during a calendar year. You and your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

A church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code however, may elect to exclude the wages paid to employees (other than for services performed in an unrelated trade or business) from social security taxes. This election must be made by filing Form 8274 by the day before the date your first quarterly employment tax return would be due under the revised law. If you or your subordinates make this election, your employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax under section 1402 on the wages that you pay them. Once having made this election, you or your subordinates may not revoke it. For further information regarding this election please contact your Key District Director.



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Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purpose, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Code), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
  - a. Changed names and addresses;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given you written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in Section 509(a) of the Code if the group exemption letter covers organizations described in Section 501(c)(3);
  - e. The street address of subordinates where the mailing address is a P.O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C. B. 587 for each subordinate that is a school claiming exemption under Section 501(c)(3). Also include any other information necessary to establish that the school is complying with requirements of Revenue Ruling 71-447, 1971-2 C. B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.



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4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center  
Kansas City, Missouri 64999

This determination does not apply to any of your subsidiaries organized and operated in a foreign country.

We are enclosing a copy of Revenue Procedure 75-50. This sets forth guidelines and recordkeeping requirements for private schools recognized as exempt from Federal Income Tax under Section 501(c)(3) of the Code. You should advise those subordinates that operate schools of the requirement of this procedure.


The Service Center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

The prior group exemption letters of the following subordinates are superseded:

The American Lutheran Church, Lutheran Church in America, and Association of Evangelical Lutheran Churches.

Please notify each of the above subordinates that their exemption letter is superseded.

Sincerely yours,

  
R. S. Wintrode, Jr.  
District Director