

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Telephone Number:
1-800-829-1040

SAINT FRANCIS CHILDRENS CENTER INC
6700 N PORT WASHINGTON RD
MILWAUKEE, WI 53217-3919

Refer Reply to: 96-1176

Date: March 6, 1996

Entered in PC9

RE: EXEMPT STATUS
EIN: 39-6092761

This is in response to the letter, dated March 6, 1996, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in July 1955, 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.

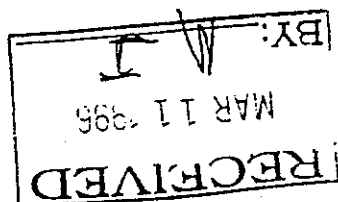
If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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



January 3, 1996

"All children can learn if we can learn how to teach them."

Ms. Yvonne Engel
Executive Secretary
The Lynde and Harry Bradley Foundation
777 E. Wisconsin Ave., Suite 2285
Milwaukee, WI 53202-5395

Dear Ms. Engel:

I apologize for the delay in returning your tax exempt status form. Our facility was closed for a holiday break until January 2. I have enclosed another copy of our 501(c)(3) determination letter. Please note that our organization, formerly incorporated under the name Wisconsin Society for Brain-Injured Children, recently changed its incorporation name to that of "St. Francis Children's Center, Inc." I am enclosing a copy of our name registration but have not as yet received a new determination with the name change from the Internal Revenue Service.

If I can answer any further questions, please call me at 351-0450. I look forward to hearing from the Foundation Board.

Sincerely,

Karen J. Romano
Director of Development
and Marketing

ARTICLE VIII

Amendments

These Articles of Incorporation may be amended in any respect lawful under Section 181.36 of the Wisconsin Statutes, upon receiving the affirmative vote of at least two-thirds (2/3rds) of the voting members of the corporation present, a quorum being present at any special meeting called for that purpose or at any annual meeting, provided that a statement of the nature of the proposed amendment is included in the notice of the meeting given to all voting members.

ARTICLE IX

Registered Agent

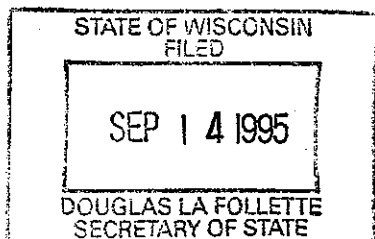
The name and address of the corporation at the time of the adoption of these Restated Articles of Incorporation is:

Ret
St. Francis Children's Center, Inc.
6700 North Port Washington Road
Milwaukee, Wisconsin 53217

and the registered agent at such address is William F. Wonderly, Executive Director.

The foregoing Restated Articles of Incorporation were adopted at a meeting of voting members of the Wisconsin Society for Brain Injured Children, Inc. held on June 30, 1995. There were 14 voting members present at the meeting. There were 14 voting members who voted for the adoption of the foregoing Restated Articles of Incorporation and no voting members who voted against the adoption of the foregoing Restated Articles of Incorporation.

THE WISCONSIN SOCIETY FOR BRAIN
INJURED CHILDREN, INC.



By: *Carrie Zell*
President

Attest: *Mayhew E. Herman*
Secretary

(Corporate Seal)

This document was drafted by Mark Boyle.

Entered in PCG

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

Sharon Griggs

612-725-5801

April 9, 1981

Adjustment Unit

- ▷ Wisconsin Society for Brain-Injured
Children, Inc. D/B/A St. Francis
Children's Activity & Achievement
Center

6700 North Port Washington Road
Milwaukee, WI 53217

Date of Exemption:

July 1, 1955

Internal Revenue Code Section:

501(c)(3)

Gentlemen:

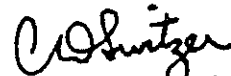
Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

Item ChangedFromTo

Name:

Society for Brain Injured
Children, Inc.

Above

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

04-20-71

In reply refer to:



WISCONSIN SOCIETY FOR BRAIN INJURED
CHILDREN INC
4628 N 70 STREET
MILWAUKEE, WI

53218

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

US Treasury Department

District Director

Internal Revenue Service

Date:

In reply refer to:

June 12, 1970

StP:FA:208 JGB:jp



Eli Tash
161 W. Wisconsin Avenue
Milwaukee, Wisconsin 53217

Dear Mr. Tash:

In accordance with your request dated June 9, 1970 regarding the Society for Brain-Injured Children, Inc., Milwaukee, Wisconsin, we are enclosing a copy of the ruling letter dated July 1, 1955 issued by our National Office granting exempt status under section 501(c)(3) of the Internal Revenue Code of 1954.

Very truly yours,

A handwritten signature in cursive script, reading "George O. Lethart", is written over the typed name.

George O. Lethart
District Director

Enclosure

TUC

39-6092761

Society for Brain Injured Children, Inc.
407 East Michigan Street
Room 601
Milwaukee 2, Wisconsin

JUL 1 - 1955

RECEIVED

JUL 7 1955

39

INT. REV.
DIST. WIS.

Continued:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable and educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

2 - Society for Brain Injured Children, Inc.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, ~~Washington, D.C.~~, is being advised of this action.

cc: ~~Washington 1101~~
cc: District Director, ~~Washington~~ (8)

Very truly yours,

(Signed) P. Henry Needham

STW:Kont/ci 6/10/58
Form 7070-2 (Rev. 2-55)

Chief, Pensions and
Exempt Organizations Branch