

**Internal Revenue Service**  
Washington, DC 20224

Date:

10-20-70

In reply refer to:



ST PAULS CHURCH  
THE RECTOR WARDENS AND VESTRYMEN  
914 EAST KNAPP STREET  
MILWAUKEE, WIS

5320

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

OCT 25 1977



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

LETTER IN REPLY TO  
CORRESPONDENCE OF THE INTERNAL REVENUE  
AND REFER TO

IT:P:T:1  
CBF

Nov. 6-1939

The Rector, Wardens and Vestrymen  
of St. Paul's Church, Milwaukee,  
1324 North Marshall Street,  
Milwaukee, Wisconsin.

Sirs:

Reference is made to the evidence submitted by you in support of your claim to exemption from the payment of the taxes imposed by the Social Security Act. Prior to determination of your status for social security tax purposes, it is deemed advisable to rule on your status for Federal income tax purposes.

The evidence presented discloses that you were incorporated in 1847 under the laws of the State of Wisconsin, for religious purposes and with power to hold any lands intended to be used for cemetery grounds or burial purposes. In addition to your religious activities, which are those customary to Protestant Episcopal churches in the United States of America, you have also for approximately 75 years owned and operated Forest Home Cemetery in the City of Milwaukee. Under the State laws you are forbidden to sell or transfer to any person or persons without a court order any part of the cemetery, with the exception of cemetery lots. Your income, which is derived from pledges, bequests, voluntary contributions, the sale of cemetery lots, etc., is used for maintenance and operating expenses, and none of it is credited to surplus or inures to the benefit of any private shareholder or individual.

Based on the facts presented, it is held that you are entitled to exemption from the payment of Federal income tax under the provisions of section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. Therefore, you are not required to file returns for 1938 and prior years. Inasmuch as section 101(6) of the Internal Revenue Code (53 Stat., Part 1), is similar to section 101(6) of the Revenue Act of 1938, returns will not be required for 1939 and subsequent years so long as there is no change in your organization, your purposes or your method of operation.

101(6)

501(6)(9)

The Rector, Wardens and Vestrymen  
of St. Paul's Church, Milwaukee.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, should be immediately reported by you to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts or the Internal Revenue Code, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, or section 101 of the Internal Revenue Code.

Contributions made to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, section 23(o) of the Internal Revenue Code, and section 23(o) of the Internal Revenue Code as amended by section 224 of the Revenue Act of 1939. The deductibility of contributions by corporations is governed by section 23(q) of the Revenue Acts of 1938 and 1936, section 23(q) of the Internal Revenue Code, and section 23(q) of the Internal Revenue Code as amended by section 224 of the Revenue Act of 1939.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

The question of your exemption for social security tax purposes will be made the subject of a separate communication.

By direction of the Commissioner.

Respectfully,

Deputy Commissioner.