

FEB-25-2005 03:07PM FROM:CMH

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T-509 P.002/009 F-794



ST. PETER EVANGELICAL LUTHERAN CHURCH

(CHRIST-ST. PETER LUTHERAN
SCHOOL)

Entered in POG

Nancy L. Gittel, Legal Assistant
WELS Financial Services
Phone/Fax: 414-256-3252, Fax: 256-6480
Email: NancyG@sab.wels.net

February 25, 2005

GEN #1773
EIN: 39-0842084

TO WHOM IT MAY CONCERN:

This is to certify that St. Peter Evangelical Lutheran Church, 1215 S 8th Street, Milwaukee, Wisconsin, is a member of the Wisconsin Evangelical Lutheran Synod (WELS) and listed on p. 86 of the WELS 2005 Yearbook. St. Peter's federal employer identification number (EIN) is 39-0833937.

As a member of the WELS, this congregation qualifies as a 501(c)(3) tax exempt organization under the WELS umbrella in Group 1773. The attached IRS group ruling determination letter dated January 25, 1966, as extended and continued by an additional group ruling determination letter dated September 21, 2000, demonstrates that the synod and all of its districts, congregations, educational, charitable and religious organizations are exempt from federal income tax as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1994.

Filing federal income tax returns (Form 990) are not required of exempt organizations, unless subject to taxable unrelated business income. See paragraph 5 of the 9/21/2000 IRS determination letter and paragraphs 4 and 5 of the 1/25/1966 IRS determination letter.

If you have any questions or need further information, please contact Nancy Gittel via voice/fax: 414-256-3252 or email address: NancyG@sab.wels.net.

Sincerely,

Nancy L. Gittel

Enclosures

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Internal Revenue Service**Date: SEP 21 2000**

Wisconsin Evangelical Lutheran Synod
2929 N. Mayfair Rd.
Milwaukee, WI 53222-4303

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Person to Contact:

John J. McGee

ID# 31162

Toll Free Telephone Number:

8:00 A.M. to 8:30 P.M. EST

877-829-5500

Fax Number:

513-263-3758

Federal Identification Number:

39-0842084

Dear Sir or Madam:

This is in response to your request to extend and continue the recognition of exempt status granted to the Wisconsin Evangelical Lutheran Synod and your subordinates. Effective August 1, 1997 you reorganized your legal structure under Wisconsin statutory law. The post-reorganization activities are substantively identical to the pre-reorganization activities.

In January 1988 we issued a group ruling determination letter that recognized your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3). That letter is still in effect.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code.

Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their 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 and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates 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. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

**Wisconsin Evangelical Lutheran
Synod**

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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**Wisconsin Evangelical Lutheran Synod
39-0842084**

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

- 1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;**
- 2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:**
 - a. Changed names or addresses;**
 - b. Were deleted from the roster; or**
 - c. Were added to the roster.**
- 3. For those subordinates added, attach:**
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;**
 - b. A statement that each has given your organization 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.**
- 4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.**

The above information should be sent to the following address:

**Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409**

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Wisconsin Evangelical Lutheran Synod
39-0842084

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.

Your organization's Group Exemption Number is 1773.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Wisconsin Evangelical Lutheran
Synod

The District Directors concerned are being notified.

Very truly yours,

John R. Bueh

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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