



Silver Lake College

2406 South Alverno Road • Manitowoc, WI 54220-9319 • (414) 684-6691

Entered in PCG

September 19, 1991

To Whom It May Concern:

This is to verify that Silver Lake College of the Holy Family Incorporated is presently in full compliance with IRS Code Section 501(c)(3), and we are not a private foundation by virtue of IRS Code Section 509(a), Reference Paragraph (1)(2)(3).

Respectfully,

Raymond C. Ahl

Raymond C. Ahl
Vice President of Finance
Silver Lake College

Entered in PCG'

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201 JUL 17 1976

Department of the Treasury

**District Director
Internal Revenue Service**

Date: In reply refer to

July 14, 1976 EO:7204:M.H.Stephens
Telephone: 301-962-4773

United States Catholic Conference
Attention: Mr. Eugene Krasicky
1312 Massachusetts Avenue, N. W.
Washington, D. C. 20005

Gentlemen:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing on pages 12 to 807, inclusive, of the Official Catholic Directory for 1946, are entitled to exemption 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. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 1976 shows the names and addresses of all agencies and instrumentalities and all educational, charitable and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a nonprofit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for the promotion of legislation, and that none are private foundations under section 509(a) of the Code.

You have certified that all elementary schools, high schools, and colleges listed in the Directory have a publicized policy of racial non-discrimination as to students so that applicants of all races have equal access to each education institution.

Based on all the information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in the Official Catholic Directory for 1976 are exempt from Federal income tax under section 501(c)(3) of the Code.

United States Catholic Conference

The aforementioned agencies, instrumentalities and institutions are not required to file income tax returns on Form 1120. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T. They are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed a waiver of exemption certificate, as provided in the Federal Insurance Contributions Act.

All agencies, instrumentalities and institutions, other than those specifically excepted by section 1.6033-2(a) to (g)(1) of the Income Tax Regulations, are required to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. The law imposes a penalty of \$10.00 a day, up to a maximum of \$5,000 for failure to file the return on time.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

The National Office function with regard to consideration of group applications for recognition of exemption has been transferred to the key district offices. The information which you formerly submitted to the National Office on an annual basis should henceforth be submitted to this office. Next year, within 45 days after the close of your annual accounting period, or by May 31, the date established by our letter of April 28, 1975, which gave an extension of time to file information, please send one copy of the Official Catholic Directory for 1977 for each Internal Revenue District in which one or more of your subordinates are located, with four additional copies, to this office.

In addition, please submit the following:

1. A statement that the information upon which your present group exemption letter is based applies to any new subordinates;
2. A list of the names, mailing addresses, including ZIP codes, of the subordinates on your group exemption roster that during the year:

- a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.
3. A statement that each has given you written authorization to add its name to the roster;
 4. A list of those to which the Service previously issued separate ruling or determination letters relating to exemption; and
 5. A statement that none of the new subordinates are private foundations as defined in section 509(a).

Please use the employer identification number assigned to you on all returns you file and in all correspondence with the Internal Revenue Service.

- > This is a determination letter. Please retain it with your permanent records. Thank you for your cooperation.

Sincerely yours,

Gerald G. Portney
Gerald G. Portney
District Director

SILVER LAKE COLLEGE OF THE HOLY FAMILY

2406 SOUTH ALVERNO ROAD
MANITOWOC, WISCONSIN 54220

Entered in PCG

BUSINESS OFFICE

July 1, 1985

TO WHOM IT MAY CONCERN:

Please be advised that _____ is tax
Name
exempt from Social Security, Federal and State taxes as a member of the Third
Order of Franciscan Sisters of Christian Charity. Her income, from whatever
source, is surrendered to her Order. Since she teaches for Silver Lake College,
a Franciscan mission which is also tax-exempt, the order in turn surrenders the
income to the College mission. Both the Order and the College are tax-exempt
under Federal IRS Codes 4251 and 4253j. Please note the excerpt below from the
Federal Letter of Determination establishing the Roman Catholic Church and its
agencies, instrumentalities, educational and charitable and religious institutions
operated by it in the U.S.A. and its Territories as exempt from Federal Tax under
Section 501(c)(3) of the IRS Code.

Respectfully,

Raymond C. Ahl

Raymond C. Ahl
Business Officer
Silver Lake College
Fed. Employer # 39-73-0924F
Fed. Employer Soc. Sec. # 39-0980-974

31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

District Director

Internal Revenue Service

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Telephone: 301-962-4773

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