



U. S. TREASURY DEPARTMENT

WASHINGTON 25

JUN 14 1951

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO
IT:P:ER-NB

*Wisconsin Correctional
Service*

Entered in POG

Wisconsin Service Association
Room 430-34
125 East Wells Street
Milwaukee 2, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you will not be 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 collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101 of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

Wisconsin Service Association

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

Deputy Commissioner

WISCONSIN CORRECTIONAL SERVICE

230 W. WELLS ST.

MILWAUKEE, WISCONSIN 53203

PHONE 414-271-2512

FAX 414-271-4605

Programs:

Community Prison Liaison
Juvenile & Adult Court Inter-
vention Services for Milwau-
kee & Waukesha
Outpatient Substance Abuse
Program
Mental Health Treatment Pro-
grams
Outreach Home Detention
Program for Milwaukee &
Waukesha (OHDP)
The Bridge Halfway House
Parsons House
Meinecke House
Thurgood Marshall House
House of Correction -
Intervention, Counseling, &
Employment Programs
Employment Assistance
Program
Mediation Services for Mil-
waukee & Waukesha
Community Services Options
(CSO)
Parent Support & Advocacy
Program (PSAP)
Restitution for Milwaukee &
Waukesha
Residential Drug Treatment
Program (RDTP)
Project Excel
Parents & Children Together
Program (PACT)
WINGS

7 February 1997

Ms. Alicia Campbell
Assistant Program Administrator
The Harry and Lynde Bradley Foundation
The Lion House
P.O. Box 92848
Milwaukee, WI 53202

Dear Ms. Campbell:

Enclosed you will find our response to the Grantee Tax Exempt Status Information. There are some gaps in information only because the information in our IRS letter does not fit the categories listed. My assumption is that it is a fairly dated document and the IRS must have updated its codes in the last forty-five years, thereby replacing the sections (101 [6]) with more current listings. I don't have the transposed sections.

If this document is insufficient, please let me know so we can take steps to secure the correct information for your purposes.

Yours truly,



Stephen B. Swigart
Associate Director