



GEN #1773
EIN: 39-0842084

July 31, 2009

TO WHOM IT MAY CONCERN:

This is to certify that WELS Model ESL Outreach Program is an outreach ministry program of the Wisconsin Evangelical Lutheran Synod (WELS). This outreach ministry program is coordinated with Home Missions and World Missions areas of ministry. WELS is responsible as fiscal agent for WELS Model ESL Outreach Program.

Since this outreach program is part of the WELS corporate operations and is not a separate entity. It qualifies as 501(c)(3) tax exempt under the WELS group umbrella in Group #1773. The attached IRS group ruling letter dated January 25, 1966, as extended and continued by an additional group ruling 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. WELS is a public charity as described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Subordinate units that are included in group exemption letters are not listed separately in IRS Publication 78. The listing for the central organization indicates that contributions to subordinate units covered by the group exemption are also deductible. If you wish to see where they are listed in the WELS Yearbook, please see our website, www.wels.net, click on WELS Yearbook Directory.

Filing federal income tax returns (Form 990) are optional and not required of religious 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 me at 414-256-3252 or Nancy.Gittel@wels.net.

Sincerely,

Nancy L. Gittel
Legal Assistant

Enclosures

Entered in POG

Internal Revenue Service

Department of the Treasury

Date: **SEP 21 2000**P.O. Box 2508
Cincinnati, OH 45201Wisconsin Evangelical Lutheran Synod
c/o William C Pickering
411 E Wisconsin Ave Ste 700
Milwaukee, WI 53202

Person to Contact:

John J. McGee

ID# 31169

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST

877-829-5500

Fax Number:

513-263-3756

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 1966 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).

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Wisconsin Evangelical Lutheran Synod
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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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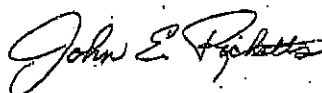
Wisconsin Evangelical Lutheran Synod
39-0842084

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 Lutheran College,
407 N. Glenview Ave., Milwaukee, Wis.

WISCONSIN EVANGELICAL LUTHERAN SYNOD
3512 West North Avenue
Milwaukee, Wisconsin 53208

Entered

November, 1973

657.03

Re: Exemption From
Federal Income Tax

To: New Subordinates of the Synod - Congregations,
Wisconsin Lutheran College, etc.

We have been advised by the Internal Revenue Service that the new subordinates of the Synod submitted for addition to our group exemption letter for the year ending June 30, 1973, have been accepted by that office.

These new subordinates are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. You are, therefore, not required to file a Form 1120 - Income Tax Return, or Form 990 - Return of Organization Exempt From Income Tax. If you are subject to tax on unrelated business income under section 511 of the Code, you must file Form 990-T. You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates relative to women teachers and non-called church employees, as provided in the Federal Insurance Contributions Act. (We are told your District Director will be glad to tell you more about the latter point.) The Fiscal Office can also advise you in this matter.

As a result of this group exemption now including the new subordinates, donors may deduct contributions to your organization as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of your organization are deductible for estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Unless advised to the contrary, the new subordinates receiving this letter, may quote the IRS ruling as follows: Group ruling to Wisconsin Evangelical Lutheran Synod, TS:E, November 12, 1973 -

U. S. Treasury Department
Internal Revenue Service Center
Exempt Organization Returns Branch
Mid-Atlantic Region
P. O. Box 187
Cornwells Heights, Pa. 19020

All subordinate units are required by IRS within 30 days after the close of the Synod's annual accounting period (June 30) to advise the Fiscal Office for subsequent submission to IRS of any name changes and/or address changes which took place since June 30, 1973.

Employer identification numbers (EIN) should be obtained by requesting Form SS-4, available from any Internal Revenue office or the Social Security Administration. We note that many congregations in their letter requesting to be added to the Synod's roster for the purposes of tax exemption did not have such number. This number is to be used on all forms, attachments and correspondence you might send to Internal Revenue and Social Security Administration.

Kindly keep this letter in your organization files. It is important!

PAU:f
112973

FISCAL OFFICE



Entered in POG

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

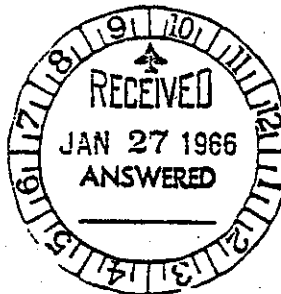
501(c)(3) letter

6.57.03

Important! Save!

IN REPLY REFER TO
T:EP:EO:R:3
RWB

Wisconsin Evangelical Lutheran
Synod
3512 West North Avenue
Milwaukee, Wisconsin 53208



JAN 25 1966

Gentlemen:

This refers to your request for a group ruling covering certain subordinate units and the information submitted in connection therewith.

In a ruling dated August 28, 1944, addressed to you under your former name, Evangelical Lutheran Joint Synod of Wisconsin and other States it was held that you are exempt 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.

Based upon the information presented, it is held that you and your districts, congregations, educational, charitable and religious organizations listed in your 1965 yearbook are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you and your listed districts, congregations, educational, charitable and religious organizations are organized and operated exclusively for religious, charitable and educational purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

You and your listed districts, congregations, educational, charitable and religious organizations are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for you and your listed districts, congregations, educational, charitable and religious organizations to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your listed districts, congregations, educational, charitable and religious organizations come within the specific exceptions contained in section 6033(a) of the Code.

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.

Wisconsin Evangelical Lutheran
Synod

3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your districts, congregations, educational, charitable and religious organizations.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your districts, congregations, educational, charitable and religious organizations.

You should advise each of your listed districts, congregations, educational, charitable and religious organizations of the exemption and the pertinent provisions of this ruling.

This ruling is not applicable to any of your subordinate units organized and operated in a foreign country.

This ruling supersedes the ruling to you dated August 28, 1944. Moreover, this ruling supersedes the individual rulings of exemption in their individual names which were issued to your districts, congregations, educational, charitable and religious organizations. Among these superseded rulings are rulings to the following organizations:

Northwestern College, Watertown, Wisconsin
Winnebago Lutheran Academy Association, Fond du Lac, Wisconsin
Wisconsin Lutheran High School Conference, Milwaukee, Wisconsin

The organizations covered by this ruling should be advised that prior rulings holding them exempt from Federal income tax have been terminated by this ruling.

Further, this ruling does not apply to the Wisconsin Evangelical Lutheran Synod Foundation, Inc., 3512 West North Avenue, Milwaukee, Wisconsin 53208. It should file a separate application for exemption, Form 1023, if it wishes a determination of its status.

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Synod

The District Directors concerned are being notified.

Very truly yours,

John R. Buehler

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

101777

Internal Revenue Service

Department of the Treasury

Date: **SEP 21 2000**

P.O. Box 2508
Cincinnati, OH 45201

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

Person to Contact:

John J. McGee
ID# 31169

Toll Free Telephone Number:

8:00 A.M. to 9:30 P.M. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

39-0842084

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

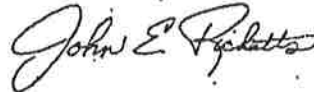
Wisconsin Evangelical Lutheran Synod
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The law requires you to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in 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,

A handwritten signature in dark ink, appearing to read "John E. Ricketts". The signature is fluid and cursive, with the first name "John" being the most prominent.

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