



U. S. TREASURY DEPARTMENT DETERMINATION LETTER
INTERNAL REVENUE SERVICE MIL-EO-66-237

DISTRICT DIRECTOR
P.O. Box 1157, Milwaukee, Wis. 53201
September 9, 1966

IN REPLY REFER TO
Form L-178
A:R:P:EGG

Entered

Wisconsin Lutheran Child & Family Service, Inc.
(Formerly Wisconsin Lutheran Convalescent Home, Inc.)
6800 N. 76th St.
Milwaukee, Wis. 53223

PURPOSE Religious & Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Milwaukee, Wis.	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING July 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,
W. S. Stumpf
W. S. Stumpf

District Director

ja



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WISCONSIN LUTHERAN CHILD & FAMILY SERVICE LOOKS TO THE FUTURE
(/NEWS-EVENTS/FORWARD-IN-CHRIST/JUNE-2006/WISCONSIN-LUTHERAN-CHILD-FAMILY-
SERVICES-LOOKS-TO-THE-FUTURE)

FORWARD IN CHRIST

Finding counseling resources where you live can often be a difficult task. Finding a *Christian* counseling resource can be even trickier. But what if you were able to connect with a counselor through the phone, a private chat room, or a Web-based interactive video via your computer? As impossible as it sounds, it may be closer than you think.

Wisconsin Lutheran Child & Family Service (WLCFS), headquartered in Milwaukee, Wis., is looking at ways to use technology to reach all members of WELS and the Evangelical Lutheran Synod (ELS) who desire counseling and assistance. Distance counseling methods through computer and phone use have been approved by the American Counseling Association.

As WLCFS Chief Executive Officer, Pastor James Mattek, explains, "We recognize that as technology changes our industry, we need to reevaluate how our agency can best meet the needs of those we serve." Mattek cites changes to operational and staffing requirements that are becoming industry norms as well as insurance companies and managed care organizations' tight limits on mental health care reimbursements as additional catalysts for change.

A distance counseling program would also allow WLCFS to counsel pastors and teachers who desire to help members within their own congregations. Mattek says, "Pastors from around the country frequently call Wisconsin Lutheran Child & Family Service asking for advice or assistance on how to help members suffering from various emotional difficulties. A program like this would allow us to connect with them and provide them with support and answers."

With the backing of its board of directors, WLCFS hopes to pilot a distance counseling approach later this year and conduct research to see how receptive WELS/ELS members are to this type of service. Mattek notes, "We are confident that the Lord will continue to lead our organization in providing new ways to assist God's people."

For more information about the services provided by Wisconsin Lutheran Child & Family Service, including counseling, senior living residences, Christian leadership training, and ministry support services, visit www.wlcfs.org (<http://www.wlcfs.org>) or call 1-888-685-9522.

Author:


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