

Address any reply to

Department of the Treasury

Entered in PCG

Internal Revenue Service

Internal Revenue Service

Date

In reply refer to Sharon Griggs

612-725-5801

April 9, 1981

Adjustment unit

Wisconsin Society for Brain-Injured
Children, Inc. D/B/A St. Francis
Children's Activity & Achievement
Center
6700 North Port Washington Road
Milwaukee, WI 53217

Date of Exemption:

July 1, 1955

Internal Revenue Code Section:

501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

C. Shitzer
District Director

Item Changed

From

To

Name:

Society for Brain Injured
Children, Inc.

Above

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

04-20-71

In reply refer to:

WISCONSIN SOCIETY FOR BRAIN INJURED
CHILDREN, INC
4628 N 70 STREET
MILWAUKEE, WI

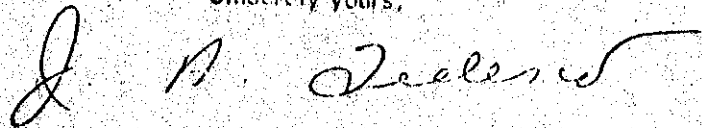
53213

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

11-20-4-371
4-7

Entered in PCG



Internal Revenue Service

June 12, 1970

STP:FA:208 JGB:jp

Eli Tash
161 W. Wisconsin Avenue
Milwaukee, Wisconsin 53217

Dear Mr. Tash:

Wisconsin

In accordance with your request dated June 9, 1970 regarding the Society for Brain-Injured Children, Inc., Milwaukee, Wisconsin, we are enclosing a copy of the ruling letter dated July 1, 1955 issued by our National Office granting exempt status under section 501(c)(3) of the Internal Revenue Code of 1954.

Very truly yours,

George O. Lethert
George O. Lethert
District Director

Enclosure

RECEIVED
RUC

59-6092761

JUL 1 - 1955

RECEIVED

JUL 7 1955

39

INT. REV.
DIST. WIS.

Society for Brain Injured Children, Inc.
407 East Michigan Street
Room 601
Milwaukee 2, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for ~~charitable and educational purposes.~~

Accordingly, you are not 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 District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

2 - **Society for Brain Injured Children, Inc.**

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, **Milwaukee, Wisconsin**, is being advised of this action.

cc: **Consultative Unit**
cc: **District Director, Milwaukee (1)**

Very truly yours,

(Signed) P. Henry Needham

Chief, Pensions and
Exempt Organizations Branch

100-100000-101 6/11/55
Form 1077-2 (Rev. 3-55)