

Director

Entered in PCC

230 S. Dearborn St., Chicago, Illinois 60604

Ms. Marie Kingsbury  
YWCA of Greater Milwaukee  
3112 West Highland Blvd.  
Milwaukee, WI 53208

Person to Contact: Mary Lou Osowski

Telephone Number: (312) 886-4804

Refer Reply to: E:PSP:D 88-D-113

Date:

In re: Tax Exempt Letter - 501(c)(3)

MAR 24 1988

Dear Ms. Kingsbury:

This is in response to a request regarding the exempt status of the organization named above.

Enclosed is a copy of the determination letter issued by the Internal Revenue Service recognizing the organization's tax exempt status.

There is no record that the organization is a tax exempt organization under 501(a) of the Internal Revenue Code by virtue of an approved application, therefore, we have no documents responsive to your request.

Your organization is or may be covered by a group exemption. The IRS does not issue individual determination letters to affiliates of an organization that has been issued a group exemption. You should contact the headquarters office for confirmation that the unit/chapter is covered by the group exemption shown below.

Gen. No.  
Name  
Code Section  
City, State

XXX Other: The original letter recognizing the YWCA as an organization.... operated exclusively for charitable purposes.... was issued in August 1942. The Code Section at that time was 101(6).  
If you have any questions, please contact the person whose name is shown above.

Sincerely,

*Jean N. Dixon*  
Jean N. Dixon  
Disclosure Officer

Aug. 21, 1942

IT:P:T:l

CAH

Young Women's Christian Association  
of Milwaukee,  
c/o Alice M. Bartlett, General Secretary,  
610 North Jackson Street,  
Milwaukee, Wisconsin.

Mesdames:

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 and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you will not be required to file returns of income 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.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the first day of the third month following the close of your annual accounting period.

Young Women's Christian Association  
of Milwaukee.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(e) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at 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 and/or corresponding provisions of prior revenue acts. 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 and/or corresponding provisions of prior revenue acts.

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

By direction of the Commissioner.

Respectfully,

(signed) T. Hoonsey

Deputy Commissioner.

\*at the value of the net estate of a