

JUN 08 1998

**Internal Revenue Service
District Director**

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: JUN 04 1998

Person to Contact:
Cynthia Watkins

Telephone Number:

513-241-5199

Fax Number:

513-684-5936

Federal Identification Number:

39-1091203

Literacy Services Of Wisconsin, Inc
2724 W Wells St
Milwaukee, WI 53208-3530

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in November 1968 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

1 640 9th Ave. SW., Aberdeen, S. Dak. 57401
 2 17 N. Dearborn St., Chicago, Ill. 60602
 3 210 Walnut St., Des Moines, Iowa 50309
 4 112 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
 Milwaukee, Wis. 53202
 6 15th and Dodge Sts., Omaha, Nebr. 68102
 7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
 316 Robert St., St. Paul, Minn. 55101
 9 325 W. Adams St., Springfield, Ill. 62704

US Treasury Department

Address any reply to DISTRICT DIRECTOR at office No. 5

**District Director
 Internal Revenue Service**



DETERMINATION LETTER
Mil-EO-68-334

Date: **November 15, 1968** | In reply refer to: **A:R:P:EGG**

**Wisconsin Laubach Literacy Coordinating
 Committee, Inc.
 813 No. 27th St.
 Milwaukee, Wis. 53208**

Purpose: Charitable & Educational
**Address Inquiries and File Returns with District
 Director of Internal Revenue: Milwaukee, Wis.**

Form 990-A Required: Yes No
Accounting Period Ending: December 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

**cc: Power of Attorney
 Robert V. Abendroth**