

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCC

Date: April 23, 1979

Our Letter Dated: January 6, 1977

Person to Contact: D. B. Labey

Contact Telephone Number: 612-725-5811

FFN 410003889 EIN 39-1240728
CASE NO 41909426EO
CALVARY HOUSING DEVELOPMENT LIMITED
2599 NORTH TEUTONIA AVENUE
MILWAUKEE, WI 53206

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) & 170(b)(1)(A)(vi) for exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

C. Shitzer
District Director

Address any reply to: Federal Building, and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

Director

Internal Revenue Service

Date: January 6, 1977 In reply refer to: Ltr. Rul. 7716017
612-725-754



JAN 16 1977

Calvary Housing Development, Inc.
2801 North Tautonia Avenue
Milwaukee, Wisconsin 53206

Dear Applicant:

Accounting Period Ending: December 31
Form 990 Required: ☐ Yes ☒ No
Advance Ruling Period Ends: December 31, 1978

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(c)(1)(A)(i).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information

within the 90 days. grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 501(c)(3) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 501(c)(3) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 501(c)(3) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please see attached enclosure.

Sincerely yours,

C. D. [Signature]
C. D. [Signature]
District Director

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Calvary Housing Development, Limited

Since you did not file Form 1023 within 15 months from the end of the month in which you were organized, or before March 22, 1973, whichever comes later, this letter is effective September 20, 1976, the date your Form 1023 was received in our office. You are, therefore, required to file Form 1120 for the tax periods prior to the effective date of this letter.

Reg. 1.502

This determination is issued with the understanding that you will amend your dissolution clause to provide that in the event of dissolution, any remaining assets shall be distributed to organizations organized and operated exclusively for charitable, educational or scientific purposes as shall at the time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.