

Internal Revenue Service

Entered in PCG

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

996575

Date: October 26, 2001

Person to Contact:
Tonya Martin 31-07387
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-0806380

ENTD AUG 21 2002

Childrens Service Society of Wisconsin
1212 S. 70th St.
West Allis, WI 53124-3105

Dear Sir or Madam:

This letter is in response to your telephone call requesting 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 September 1941 granting 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).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

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Childrens Service Society of Wisconsin
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Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

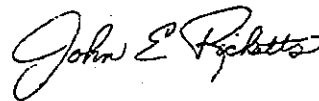
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St., Chicago, Illinois 60604
(312) 886-4804

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CHILDREN'S SERVICE
SOCIETY OF WISCONSIN
610 N. JACKSON STREET
MILWAUKEE, WISCONSIN 53202

Entered in PC8

This is in reply to your letter dated MARCH 30, 1984.

Our records indicate that you were issued the following:

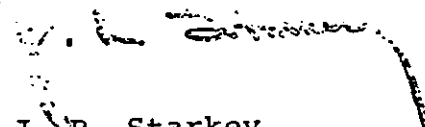
Exemption letter dated SEPTEMBER 1941.

Section of Code 501(c)(3).

Foundation Status (501(c)(3) only) 170(b)(1)(A)(vi).

Based on the above, the tax exempt status of your organization still remains in effect.

Sincerely yours,


J. R. Starkey
District Director

LEGAL DESCRIPTION

Legal name and address

Children's Service Society of Wisconsin
1212 South 70th Street
West Allis, WI 53214
414-453-1400

Date of incorporation

Children's Service Society of Wisconsin was founded in 1889 and incorporated in 1892 in the city of Hudson, Wisconsin.

Wisconsin tax exempt number

#ES-0361

Federal tax identification number

#39-080-6380

Tax exempt status

Children's Service Society of Wisconsin is a non-profit organization as defined under I.R.S. Code 501 (c) (3); contributions made to Children's Service Society of Wisconsin are deductible as provided in Section 170 of the I.R.S. Code; bequests, legacies, devises, transfers of gifts to and for the use of Children's Service Society of Wisconsin are deductible for Federal Estate and Gift Tax purposes in Section 2055, 2106, and 2522 of the I.R.S. Code