



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

#20110507

In reply refer to: 4077550279
Apr. 12, 2011 LTR 4168C 0
39-0816849 000000 00
00030154
BODC: TE

Entered

EASTER SEALS SOUTHEAST WISCONSIN
INC
1016 MILWAUKEE AVE
S MILWAUKEE WI 53172-2006

AUG 24 2011



112313

Employer Identification Number: 39-0816849
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 02, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1944.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

Entered in POG

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

EASTER SEAL SOCIETY FOR CRIPPLED
CHILDREN AND ADULTS OF MILWAUKEE CO
3090 N 53RD ST
MILWAUKEE WI 53210

Refer Reply to: 93-0002

Date: October 13, 1992

RE: EXEMPT STATUS
EIN: 39-0816849

This is in response to the letter, dated August 27, 1992, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in October, 1944, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(ii) of the Internal Revenue Code.

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

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



R. S. Wintrode, Jr.
District Director