

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: OCT 14 1992

Employer Identification Number:  
89-1729729

Contact Person:  
ARTHUR MASON

Contact Telephone Number:  
(312) 886-1278

FOUNDATION OF PRAYER EVANGELISTIC  
MINISTRIES INC  
P O BOX 93180  
MILWAUKEE, WI 53203

Accounting Period Ending:  
December 31

Form 990 Required:  
No

Addendum Applies:  
No

Dear Applicant:

Based on 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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 about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or

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FOUNDATION OF PRAYER EVANGELISTIC

she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) 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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

FOUNDATION OF PRAYER EVANGELISTIC

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script, reading "R. S. Wintrode, Jr." with a small circle at the end of the line.

R. S. Wintrode, Jr.  
District Director

FOUNDATION OF PRAYER EVANGELISTIC

Under the provisions of Section 6041 of the Internal Revenue Code you are required to issue Forms 1099 to recipients of prizes, awards, and fees for contractual services of \$600 or more during a calendar year.

In certain cases, you may be required to withhold income tax at the rate 20% (backup withholding) on the above payments. This tax applies when the organization fails to secure the recipient's taxpayer identification number prior to payment for contractual services. Publication 916, Information Returns, and Publication 334 Tax Guide for Small Business, can be obtained for reference.

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
KANSAS CITY MO 64999

DATE OF THIS NOTICE: 06-05-92  
NUMBER OF THIS NOTICE: CP 575 K  
EMPLOYER IDENTIFICATION NUMBER: 39-1729729  
FORM: TELE-TIN TAX PERIOD: N/A  
0916505505 0

Entered in PCG

FOUNDATION OF PRAYER EVANGELISTIC  
MINISTRIES INC  
PO BOX 93180  
MILWAUKEE WI 53203

FOR ASSISTANCE PLEASE  
WRITE TO US AT:

INTERNAL REVENUE SERVICE  
KANSAS CITY MO 64999

BE SURE TO ATTACH THE  
BOTTOM PART OF NOTICE

OR YOU MAY CALL US AT:

271-3780 LOCAL MILWAUKEE  
1-800-829-1040 OTHER WI

#### NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Tele-TIN phone call. The Employer Identification Number (EIN) assigned to you is shown above. It will be used to identify your business account, tax returns and documents, even if you don't have employees.

1. Keep a copy of the number in your permanent records.
2. Use your name and the number exactly as shown above on all Federal tax forms.
3. Use the number on all tax payments and tax-related correspondence or documents.

Using a variation of your name or number may result in delays or errors in posting payments to your account. It also could result in the assignment of more than one Employer Identification Number.

We have established the filing requirements and tax period shown above for your account based upon the information provided. If you need help to determine your required tax year, get publication 538, Accounting Periods and Methods, which is available at most IRS offices.

Assigning an Employer Identification Number does not grant tax-exempt status to nonprofit organizations. Any organization, other than a private foundation, having annual gross receipts normally of \$5,000 or less is exempt by statute if it meets Internal Revenue Code requirements. Such organizations are not required to file Form 1023, Application for Recognition of Exemption, or Form 990, Return of Organization Exempt from Income Tax.

However, if your organization wants to establish its exemption and receive a ruling or determination letter recognizing its exempt status, file Form 1023 with the Key District Director. For details on how to apply for the exemption, see Publication 557, Tax-Exempt Status for Your Organization.

If you haven't done so, please send your completed Form SS-4, Application for Employer Identification Number, to the service center address shown above. Be sure it's properly signed and dated. Also be sure your EIN shown at the top of this notice is written in the upper right-hand corner of the form.

Thank you for your cooperation.