

DEPARTMENT OF THE TREASURY

Internal Revenue Service TE/GE MC 4929-CHI 230 S. Dearborn Chicago, IL 60604

Entereu

Friendship, Inc 2245 W. Fond Du Lac Ave Milwaukee, WI 53206 SEP 1 4 2006

Taxpayer Identification Number: 23-7427013 Form:

990

Tax Year(s) Ended:
December 31, 2004
Exemption under Section 501(c)(3)
of the Internal Revenue Code

Person to Contact/ID Number:
Patricia Windham/ 36-09002
Contact Numbers:

Telephone: (312) 566-3897 Fax: (312) 566-3912

Dear Sir or Madam:

Our examination of the information return(s) indicated above disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, we accept the return(s) as filed.

However, our examination identified certain deficiencies that we are addressing in the enclosed addendum. Noncompliance with the requirements set forth in the addendum could result in penalties and/or loss of exempt status.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

310 W. Wisconsin Ave Suite 1298 West Tower Stop 1005-MIL Milwaukee, WI 53203 Phone (414) 297-3046 Fax (414) 297-3362 If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Morsha A. Raminez

Marsha A. Ramirez Director, EO Examinations

Enclosure: Addendum

ATTACHMENT #3 Internal Revenue Tax Exempt Letter

Note: This organization does not have an audited financial statement.

Address any reply to: Federal Building and U.S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101 ्रशासकारमान मार्गिक मार्गिक होते । अस्त होता व्यक्ति है कि

മതിലെവിയി മതിവിഷിയി

Internal Revenue Service Miss Broech 612-725-73

...June 27, 1977 <u>-</u>6tP:50:77-825—

Priendahip Inc. 2919 West Fond Du Lac Avenue Milwaukee, Wisconsin 53210

ACCOUNTING PERIOD EMBS: November 30 PURPOSEL Charitable

Gentlamen:

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(c)(3) of the Internal Revenue Code. The have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in

section _500(a)(i) and 170(b)(l)(A)(vi)
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

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

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 under sections 2055, 2106,

If your purposes, character, or mathod of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also,

you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5.000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a 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 you are subject to this tax, you must file an income tax factor on roll sould. All 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 u() that number on all returns you file and in all correspondence with the Internal Revenue Service. Please keep this determination letter in your permanent records.

C. D. dartet C.D. Swibr District Director

iii