

CINCINNATI OH 45999-0038

In reply refer to: 0248367584
Nov. 22, 2013 LTR 4168C 0
39-0816851 000000 00
00018871
BODC: TE

MILWAUKEE RESCUE MISSION
830 N 19TH ST
MILWAUKEE WI 53233



020151

Employer Identification Number: 39-0816851
Person to Contact: Mrs. Scheper
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 13, 2013, 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 April 1941.

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)(i).

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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Nov. 22, 2013 LTR 4168C 0
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MILWAUKEE RESCUE MISSION
830 N 19TH ST
MILWAUKEE WI 53233

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

Sincerely yours,



Richard McKee, Department Manager
Accounts Management Operations

JUN 25 2008

Internal Revenue Service

Entered

8000579

Date: October 15, 2007

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201MILWAUKEE RESCUE MISSION
830 N 19TH ST
MILWAUKEE WI 53233-1616Person to Contact:
Mr. Morton 17-57100
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
39-0816851

Dear Sir or Madam:

This is in response to your request of October 15, 2007, regarding your organization's tax-exempt status.

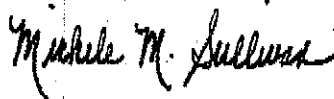
In April 1941 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Entered

Internal Revenue Service

Date: August 24, 2007

MILWAUKEE RESCUE MISSION
830 N 19TH ST
MILWAUKEE WI 53233-1616

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Paul Perry 17-57103
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

39-0816851

Dear Sir or Madam:

This is in response to your request of August 24, 2007, regarding your organization's tax-exempt status.

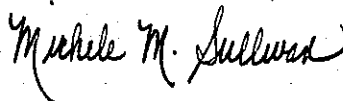
In April 1941 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a church under sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: January 20, 2000

Person to Contact:
John H. Shafer ID 31-02720
Revenue Agent

Milwaukee Rescue Mission
830 N. 19th Street
Milwaukee, WI 53233-1616

Telephone Number:
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
39-0816851

ENTD JUN 27 2000

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In 1941 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code). Your organization is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code. Donors may deduct contributions to your organization as provided in section 170 of the Code. That letter is still in effect.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remunerations of \$100 or more paid to each of its employees during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to exclude the wages paid to its employees (other than for services performed in an unrelated trade or business) for social security taxes. This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of self-employment tax (under section 1402 of the Code) on the wages the organization pays them.

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.

Milwaukee Rescue Mission
39-0816851

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 Form 990-T, Exempt Organization Business Income Tax Return.

If your organization had a copy of its application for recognition of exemption on July 15, 1987, the law requires you 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.

As this letter could help resolve any questions about your organization's exempt 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,



Robert C. Padilla
Manager, Customer Service

JUL 27, 1944

IT:P:T:1
JFSMilwaukee Rescue Mission
1023 North 5th Street
Milwaukee, Wisconsin

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provision of prior revenue acts, as it is shown that you are organized and operated exclusively for religious purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(2)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Section 101(6) of the Internal Revenue Code corresponds to section 501(c)(3) of the 1954 Code.

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Milwaukee Rescue Mission

Requests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

(Signed) W. T. Sherwood

Deputy Commissioner.