

Internal Revenue Service

Department of the Treasury

Entered in PCG

District
Director

Person to Contact: ED:TPA

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

PENFIELD CHILDRENS CENTER
833 N 26TH ST
MILWAUKEE, WI 53233-1507

Refer Reply to: 94-2365

Date: July 8, 1994

RE: EXEMPT STATUS
EIN: 39-1093701

This is in response to the letter, dated June 29, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August 1968, 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 questions 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,

Marilyn W. Day

Marilyn W. Day
District Director

RECEIVED

JUL 11 1994

PENFIELD

ZIEGERT, SMALER, KAMINSKI & FREYBERG

CERTIFIED PUBLIC ACCOUNTANTS

200 BISHOPS WAY, SUITE 200

BROOKFIELD, WISCONSIN 53005

414-784-6210

EUGENE R. SMALER, C.P.A.
STEPHEN KAMINSKI, C.P.A.
DONALD L. FREYBERG, C.P.A.
NORMAN S. CERK, C.P.A.
JOHN C. SCHUBERT, C.P.A.
MARTIN ZUCKERMAN, C.P.A.
DONALD D. HINKLE, C.P.A.

HILBERT W. ZIEGERT, C.P.A. (Retired)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
AND
WISCONSIN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Entered in PCG

November 5, 1984

Mr. Thomas Tomaczyk
Penfield Children's Center
833 No. 26th Street
Milwaukee, WI 53233

Dear Tom:

At your request, I verified by a call to Internal Revenue Service that Penfield Children's Center, Inc. is listed in the Supplement of Publication No. 78, "Cumulative List of Organizations Described in Section 170(C) of the Internal Revenue Code of 1954". Our office only has the 1978 list without the supplements. These supplements are only available by writing Washington. We will write for the supplement and will forward a copy of your listing when it is received.

Meanwhile, you may assure any contributors that the School annually files Form 990 with Internal Revenue Service indicating its tax exempt status under section 501(c)(3) of the Internal Revenue Code. Penfield also files Form 308 with the Wisconsin Department of Regulations and Licensing.

You may give my name to anyone who wishes to inquire regarding your tax exempt status.

Very truly yours,

ZIEGERT, SMALER, KAMINSKI & FREYBERG
Certified Public Accountants

Marty

Martin Zuckerman, CPA

MZ:mg

1 640 9th Ave. SW., Aberdeen, S. Dak. 57401
2 17 N. Dearborn St., Chicago, Ill. 60602
3 210 Walnut St., Des Moines, Iowa 50309
4 112 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
Milwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
316 Robert St., St. Paul, Minn. 55101
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 5

Determination Letter
Mil-EO-68-233



US Treasury Department

District Director Internal Revenue Service

Date:

August 30, 1968

In reply refer to:

A:R:P:EGG

▷ The Via Marsi Society, Incorporated
P. O. Box 2902
Milwaukee, Wis. 53218

Purpose: Educational
Address Inquiries and File Returns with District
Director of Internal Revenue: Milwaukee, Wis.

Form 990-A Required: ☐ Yes ☒ No
Accounting Period Ending: June 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

W. S. Stumpf

District Director

Peggy Lyman Dance Company Inc., New York, N. Y.
Peggy Pomerantz Nurses Foundation Inc.,
Des Moines, Ia. (4)
Peggy White Prayer Group Inc., Artesia, N. M.
The Peggy Willis Ballet Company of the Conservatory
of Classical Ballet Inc., Until 8712, Lubbock, Tx.
E. Pegler Pegler Memorial Fd., Cleveland, Oh.
Edmont Families Organization Inc., Orem, Ut.
Peierls Foundation Inc., New York, N. Y. (4)
Trust U/W Maria L. H. Peirce F/B/O. Church of Our
Savior Choir Fund, Middleboro, Ma.
Peirce Junior College, Philadelphia, Pa.
Peirce Memorial Fund for Benefit of St. Luke's Hospital
Middleborough, Middleboro, Ma.
Pejepscot Historical Society, Brunswick, Me.
Pekin Community Youth Band, Pekin, Il.
Pekin Hope Inc., Until 8412, Pekin, Il.
Pekin Junior Football League Boosters Club Inc.,
Pekin, Il.
Pekin Memorial Hospital, Pekin, Il.
Pekin Memorial Hospital Auxiliary, Pekin, Il.
Pekin Memorial Hospital League, Pekin, Il.
Pekin Moving Diner Inc., Pekin, Il.
Pekin Players, Pekin, Il.
Pekin School of Music Association Inc. 8361 Groen
Groen and Carmichael, Pekin, Il.
Pekin Union Mission Society, Pekin, Il.
Peking American School, Delmar, N. Y.
Peking Opera and Performing Arts Club Inc., Until
8512, Irvine, Ca.
Phil Pekow Family Foundation, Skokie, Il. (4)
Pelan Pioneer Park Inc., Greenbush, N. Y.
Pele Shai Ministries Inc., Fountain Inn, S. C.
Pele Soccer Association Inc., Greenville, R. I.
Pele Stars Soccer Club, Evanston, Il.
Demetrius Constantine Pelekis Foundation,
Miami, Fl. (4)
Pelham Art Happening Inc., Pelham, N. Y.
Pelham Committee for the Handicapped Inc.,
Pelham, N. Y.
Pelham Day Care Center Inc., Pelham, N. Y.
Pelham Family Service Inc., Pelham, N. Y.
Pelham Historical Society, Amherst, Ma.
Pelham Jewish Center, New Rochelle, N. Y.
Pelham Little League, Pelham, N. H.
Pelham Little League Baseball Inc., Pelham, N. Y. (5)
Pelham Parkway Improvement Inc., Bronx, N. Y.
Pelham Parkway League for Grants to Cancer Research,
Bronx, N. Y.
Pelham Parkway Mall Local Development Corp.,
Bronx, N. Y.
Pelham Youth Tackle League Inc., Pelham, N. Y.
Pelican Bay Foundation, Seattle, Wa.
Pelican Creative Crew Inc., Pelican, Ak.
Pelican Football Association Incorporated, Gretna, La.
Pelican Harbor Seabird Station Inc., Miami, Fl.
Pelican Island Audubon Society Inc., Vero Beach, Fl.
Pelican Lake Fire District Inc., Until 8412,
Pelican Lake, Wi.
Pelican Lake Sailing School 8361 Russell Freeman,
Fargo, N. D.
Pelican Perch Inc., Bradenton, Fl. (3)
Pelican Rapids Parent-Teachers Scholarship Foundation,
Pelican Rapids, Mn.
Pelican Rapids Senior Citizens Club,
Pelican Rapids, Mn.
The Pell Brothers Evangelistic Association,
Kirkwood, Pa.
Pell City Project Pride Inc., Until 8512, Pell City, Al.
Sheldon Pell Foundation, Old Forge, Pa. (4)
Pella Athletic Booster Club, Pella, Ia.
Pella Christian Grade School, Pella, Ia.
Pella Christian High School Society, Pella, Ia.
Pella Community Ambulance Service, Pella, Ia.
Pella Community Day Care Center, Pella, Ia.
Pella Community Hospital, Pella, Ia.
Pella Historical Society, Pella, Ia.
Pella Rolscreen Foundation, Pella, Ia. (4)
Joseph Pellegrino Family Foundation, Andover, Ma.
Pellegrino-Realmuti Charitable Foundation Inc.,
Andover, Ma. (4)
Pelletier Foundation, Bakersfield, Ca. (4)
Donalda Precoort Pelletier Foundation,
Pasadena, Ca. (4)
Pellett Foundation, Greenville, S. C. (4)
Pellissippi Genealogical Society, Clinton, Tn.
Pella-Mayton Foundation Inc., New York, N. Y. (4)
Pelms House Inc., Peoria, Az.
Carla Whipp Peloguin Scholarship Fund Inc.,
Dighton, Ma. (4)
Pelton Foundation Inc., Milwaukee, Wi. (4)
Lawrence Alan Pelton Memorial Foundation,
Bellevue, Ne. (5)
Maurice Peltz Family Foundation Inc.,
New York, N. Y. (4)
Harvey A. Peltz Foundation Inc., Stamford, Ct. (4)
Joseph J. Peltz Foundation Inc., Stamford, Ct. (4)
Robert L. Peltz Foundation Inc., New York, N. Y. (4)
Eva L. Pelzer Fund, Montgomery, Al.
Arthur Pelzer Memorial Scholarship Fund,
Charlotte, N. C.
Arthur and Eva Pelzer Trust, Montgomery, Al.
Pemberton-Freedom Area Historical Society,
Pemberton, Oh.
Pemberton Community Library Association,
Pemberton, N. J.
Pemberton Foundation, New York, N. Y. (4)
Pemberton Foundation, San Diego, Ca. (4)
Pemberton Hall Foundation Inc., Salisbury, Md.
Pemberton Township Education Association
Philanthropic Fund Inc., Pemberton, N. J.
Pembler Nursing Center, Wallhalla, N. D.
Pembina County Ambulance Service, Cavalier, N. D.
Pembina County Council on Aged Pembina Co Transp
Elderly, Cavalier, N. D.
Pembina County Memorial Hospital Association,
Cavalier, N. D.
Pembina County Pioneer Rest Home, Bathgate, N. D.
Pembroke Arts Festival Inc., Pembroke, Ma.
Pembroke Community Church, Corpus, N. Y.
Pembroke Fund, Houston, Tx. (4)
Pembroke Lakes Community Church Inc.,
Hollywood, Fl.
Pembroke Public Health Nursing Association Inc.,
Pembroke, Ma.
Pembroke-Country Day School, Kansas City, Mo.
Pembroke School, Ipswich, S. D.
Pembury Health Care Center Inc.,
Rolling Meadows, Il. (4)
Penco Foundation Inc., Seattle, Wa. (4)
Pemigewasset Choral Society, Plymouth, N. H.
Pemisot Progressive Industries Inc. 705 W. Washington,
Hayti, Mo.
Pemphigus Research Foundation, Boston, Ma.
Pemrad Puppets Company, Lansing, Mi.
Penacook Community Youth Centre Inc.,
Penacook, N. H.
The Penacook Gospel Church, Penacook, N. H.
Pen American Center, New York, N. Y.
The Penates Foundation, Hampton, N. H. (4)
Pen & Brush Inc., New York, N. Y.
Pence Gallery Association, Davis, Ca.
Kingsley A. Pence Trust UW, Denver, Co.
Pencil Palace Day Care Nursery, Detroit, Mi.
Pend D. Oreille Arts Council Inc., Sandpoint, Id.
Pend Oreille County Historical Society, Newport, Wa.
Pend Oreille Ski Association Inc., Sandpoint, Id.
Pendleton Project Inc., Lafayette, In.
Pender County Historical Society Inc., Burgaw, N. C.
Pender Memorial Hospital Incorporated, Burgaw, N. C.
Pender Womens Bowling Assn, Emerson, Ne.
Pendergast Weyer Foundation, Kansas City, Mo. (4)
Pendergrass Cemetery Association Inc., Sidney, Tx. (6)
Pendergrass Research & Education Foundation,
Philadelphia, Pa.
Pendle Hill School, Wallingford, Pa.
Pendleton Cemetery Inc., Islesboro, Me. (6)
Pendleton Coast Natural History Association, Until 8512,
San Clemente, Ca.
Pendleton Community Concert Association,
Pendleton, Or.
Pendleton Community Hospital, Pendleton, Or.
Pendleton Community Memorial Hospital Auxiliary,
Pendleton, Or.
Pendleton Construction Corporation Foundation,
Wytheville, Va. (4)
Pendleton County Association for the Mentally Retarded
Inc., Falmouth, Ky.
Pendleton County Committee on Aging, Franklin, W. V.
Pendleton County 4-H Leaders Association,
Franklin, W. V.
Pendleton Day Care Center, Camp Pendleton, Ca.
Pendleton Emergency Ambulance Inc., Pendleton, In.
Chester Pendleton Foundation, Santa Monica, Ca. (4)
James B. Pendleton Foundation, Northridge, Ca. (4)
Pendleton Foundation Trust, Pendleton, Or.
Pendleton Friends of the Library, Pendleton, Or.
Pendleton Historical Museum Inc., Pendleton, In.
Pendleton Memorial Methodist Hospital,
New Orleans, La.
Pendleton Nursing Home Inc., Franklin, W. V.
Pendleton Orchestra Society, Pendleton, Or.
Pendleton River Parkway Foundation Inc.,
Pendleton, Or.
Pendleton Theatre Guild Inc., Pendleton, In.
Pendleton Youth Athletic Association, Pendleton, S. C.
Pendleton Youth Club, Pendleton, Or.
Pendragon Inc., Santa Fe, N. M.
Pendulum Mime Theatre Inc. Dept of Theatre &
Communication Arts, Memphis, Tn.
Penabscot Valley Colby Alumni Association,
Bangor, Me.
Penex 79, Gardiner, Me.
Penfield Village Nursery School, Penfield, N. Y.
Penfield Childrens Center, Milwaukee, Wi.
Penfield Christian Home Inc., Penfield, Ga.
Penfield Foundation Inc., Ironville, N. Y. (4)
Penfield Rangers Soccer Club Inc., Until 8606,
Penfield, N. Y.
Penfield Symphony Orchestra Inc., Until 8606,
Penfield, N. Y.
Penfield Volunteer Emergency Ambulance Service Inc.,
Penfield, N. Y.
Penguin Club, Youngstown, Oh.
Penguin Theatre Group Inc., New York, N. Y.
Penguins Swim Team, Grass Valley, Ca.
Albert Penick Fund, Cedar Grove, N. J. (4)
Elizabeth Hill Penick Memorial Fund Tns 05398003
Third National Bank Ttee, Nashville, Tn.
Penickpacka Historical Society, Huntingdon Valley, Pa.
Peniel Bible Conference Inc., Luzerne, N. Y.
Peniel Prayer Center, Cowpens, S. C.
Penikese Island School Inc., Woods Hole, Ma.
Fannie Penikoff Charitable Foundation, Chicago, Il. (4)
Peninsula Addicts-Alcoholics Together, Until 8507,
Burlingame, Ca.
Peninsula Agency on Aging Inc., Newport News, Va.
Peninsula Ambulance Corps, Blue Hill, Me.
Peninsula Animal Welfare Society, Palo Alto, Ca.
Peninsula Area Health Education Center, Until 8509,
Hampton, Va.
Peninsula Area Intergroup of Overeaters Anonymous,
Hampton, Va.
Peninsula Art Association, Burlingame, Ca.
Peninsula Arts Appreciation Council, Negaunee, Mi.
Peninsula Arts Association, Ephraim, Wi.
Peninsula Assn for Retarded Children and Adults,
Burlingame, Ca.
Peninsula Association for Sickle Cell Anemia,
Hampton, Va.
Peninsula Auxiliary Lighthouse for the Blind
Corporation, Foster City, Ca.
Peninsula Babe Ruth League, Rancho Palos Verdes, Ca.
Peninsula Ballet Theatre, San Mateo, Ca.
Peninsula Baptist Association of Virginia,
Newport News, Va.
Peninsula Baptist Church of Palos Verdes,
Rancho Palos Verdes, Ca.
Peninsula Bible Church Inc., Palo Alto, Ca.
Peninsula Bible Fellowship, Bremerton, Wa.
Peninsula Bible Fellowship Church, Soldotna, Ak.
Peninsula Braille Transcribers Guild, San Mateo, Ca.
Peninsula Catholic Scholarship Fund Inc.,
Newport News, Va.
Peninsula Center for Blind & Visually Impaired,
Palo Alto, Ca.
Peninsula Chapter of the National Charity League,
Lomita, Ca.
Peninsula Chapter of the Virginia Association for
Children With Learning Disabilities, Hampton, Va.
Peninsula Child Care Association, Gig Harbor, Wa.
Peninsula Child Care Association, Arverne, N. Y.
Peninsula Child Day Care Association Inc.,
Arverne, N. Y.
Peninsula Childrens Center Charter Auxiliary,
Menlo Park, Ca.
Peninsula Childrens Theater Association, Atherton, Ca.
Peninsula Christian School, Wauna, Wa.
Peninsula Christian School, Carson, Ca.
Peninsula Church of Religious Science,
Rancho Palos Verdes, Ca.
Peninsula Citizens Human Relations Council,
Palos Verdes, Ca.
Peninsula Civic Light Opera Fka San Mateo Community
Theatre, San Mateo, Ca.
Peninsula Civic Opera Inc., Newport News, Va.
Peninsula Committee for the Los Angeles Philharmonic
Orchestra, Palos Verdes Peninsula, Ca.
Peninsula Committee of the Childrens Hospital,
Palos Verdes Estates, Ca.
Peninsula Community Access Television Association,
Until 8706, Palo Alto, Ca.
Peninsula Community Services Inc., Burlingame, Ca.
Peninsula Conservation Foundation, Palo Alto, Ca.
Peninsula Conservatory Foundation, San Mateo, Ca.
Peninsula Cooperative Preschool, Port Angeles, Wa.
Peninsula Council of the Arts Inc., Hampton, Va.
Peninsula Counseling Center Inc., Woodmere, N. Y.
Peninsula Counseling Center Tribute Fund Inc.,
Woodmere, N. Y.
Peninsula Day Nursery, Sister Bay, Wi.
Peninsula Education Service, Belmont, Ca.
Peninsula Endowment, Palo Alto, Ca.

Resolved, That:

SECRETARY OF STATE
Madison, Wisconsin 53702

Article I of the Restated Articles of Incorporation of
The Via Marsi Society, Incorporated is hereby amended in
its entirety to read as follows:

"ARTICLE I

Name

The name of the Corporation is **PENFIELD CHILDREN'S
CENTER, INC.**"

STATE OF WISCONSIN
FILED

JUN 26 1981

VEL PHILLIPS
SECRETARY OF STATE

The undersigned officers of The Via Marsi Society, Incorporated

certify:

(Use correct and complete corporate name)

~~The foregoing amendment of the articles of incorporation of said corporation was adopted by the members on the~~

~~.....day of....., 19....., by the following vote:~~

Number of Members
having voting rights

Number present in
person or by proxy

For

Number voting

Against

2. (See instructions 2 and 3)

that this Corporation has no members with voting rights.
The foregoing amendment of the Restated Articles of Incorporation
of said Corporation was adopted by vote of a majority of the
directors in office at a duly constituted meeting held on
the 6th day of August, 1980.

Executed in duplicate and seal (if any) affixed this 1st day of April, 1981.

(Affix seal or state that there is none)

None

Secretary

This document was drafted by

W. David Knox II

(Name)

Director, officer or agent

(\$45,000.00) during the term hereof, which rental shall

1 640 9th Ave. SW., Aberdeen, S. Dak. 57401
2 17 N. Dearborn St., Chicago, Ill. 60602
3 210 Walnut St., Des Moines, Iowa 50309
4 112 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
Milwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
316 Robert St., St. Paul, Minn. 55101
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 5

Determination Letter
Mil-EO-68-233



US Treasury Department

District Director Internal Revenue Service

Date:

In reply refer to:

August 30, 1968

A;R;P;EGG

▷ The Via Marsi Society, Incorporated
P. O. Box 2902
Milwaukee, Wis. 53218

Purpose: Educational
Address Inquiries and File Returns with District
Director of Internal Revenue: Milwaukee, Wis.
Form 990-A Required: ☐ Yes ☒ No
Accounting Period Ending: June 30

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This is a determination letter.

Very truly yours,

W. S. Stumpf

District Director