

Department of the Treasury
Internal Revenue Service

P.O. Box 35045

Jacksonville FL 32202-0000

20120577

In reply refer to: 0752526343

Oct. 19, 2011 LTR 4206C E0

39-0806889 000000 00

00019986

BODC: TE

Salvation Army of Greater Milwaukee

SALVATION ARMY WISCONSIN &
UPPER MICHIGAN D H Q
11315 W WATERTOWN PLANK RD
WAUWATOSA WI 53226-3412



15489

Employer Identification Number: 39-0806889
Person to Contact: Irene McHugh
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 07, 2011, request for information regarding your tax-exempt status. You have represented that you are a component part of the Salvation Army.

By a ruling dated June 1933, National Headquarters of the Salvation Army was held to be exempt from Federal income tax under section 103(6) of the Internal Revenue Act of 1932, which now corresponds to section 501(c)(3) of the Internal Revenue Code. Even though the organization was issued an individual ruling, the exemption letter covers all component units.

By a ruling dated April 1972, the National Headquarters of the Salvation Army and its component units were classified as those which are not a private foundation within the meaning of section 509(a) of the Code because they are described in sections 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 them or for their 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.

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

Sincerely yours,

Stephen E. Paxton

Stephen E. Paxton
Operations Manager, AM Operations 3

20100636

APR 29 2008



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248459781
Sep. 09, 2008 LTR 4206C EO
39-0806889 000000 00 000
00020857
BODC: TE

Entered

SALVATION ARMY WISCONSIN &
UPPER MICHIGAN D H Q
11315 W WATERTOWN PLANK RD
WAUWATOSA WI 53226-3412156



026585

Employer Identification Number: 39-0806889
Person to Contact: MS. WINKLER
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your Aug. 28, 2008, request for information regarding your tax-exempt status. You have represented that you are a component part of the Salvation Army.

By a ruling dated June 1933, National Headquarters of the Salvation Army was held to be exempt from Federal income tax under section 103(6) of the Internal Revenue Act of 1932, which now corresponds to section 501(c)(3) of the Internal Revenue Code. Even though the organization was issued an individual ruling, the exemption letter covers all component units.

By a ruling dated April 1972, the National Headquarters of the Salvation Army and its component units were classified as those which are not a private foundation within the meaning of section 509(a) of the Code because they are described in sections 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 them or for their 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.

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

Sincerely yours,

Michele M. Sullivan

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

Internal Revenue Service

Department of the Treasury

District
Director

Entered in POCs

10 MetroTech Center
625 Fulton St., Brooklyn, NY 11201

RECEIVED

JUL 13 1995

LEGAL
DEPARTMENT

(Chicago)

Date: JUN 28 1995

Salvation Army &
Its Components
440 West Nyack Road
West Nyack, NY
10994-1740

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-5562351

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Salvation Army & Its Components.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Patricia Holub

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Salvation Army & Its Components

Date of Exemption Letter: June 1933

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

RECEIVED

METROPOLITAN DIVISION

John Larsson
General
Kenneth Baillie
Territorial Commander
Lt. Colonel David E. Grindle
Divisional Commander



Metropolitan Division
5040 North Pulaski Road
Chicago, Illinois 60630-2788
773/725-1100
Fax: 773/205-3675

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Corrections
Helen Meier
Evangeline Booth Lodge
Wylie Robinson
ARC Central
Thomas Shirley, Ph.D.
Community Counseling

December 03, 2002

Ms. Yvonne Engel
Lynde and Harry Bradley Foundation
P.O. Box 510860
Milwaukee, WI 53203

Dear Yvonne:

We are so excited to learn of the Lynde and Harry Bradley Foundation's support for The Salvation Army's work here in the Chicago metropolitan area. Your gift comes at time of great need.

Attached is our federal tax exemption status letter. Also, for your information, our FEIN number is 36-2167909.

When we receive your correspondence in the mail, we also will send along our most recent audited financial statement and annual report.

Thank you for joining us in our ministry to the needy. We look forward to communicating the good your gift will bring.

Please call me if you need any further information. I can be reached directly at 773 205-3666.

Thank you again, and have a happy holiday season!

Warmest regards,

Donna Limper

Manager, Corporate and Foundation Relations

DL:cls

attachment

Internal Revenue Service

Department of the Treasury

RECEIVED

District
Director

10 MetroTech Center
625 Fulton St., Brooklyn, NY 11201

JUL 19 1995

Entered in PCQ

Date: JUN 28 1995

LEGAL
DEPARTMENT

Salvation Army &
Its Components
440 West Nyack Road
West Nyack, NY
10994-1740

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-5562351

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Our records indicate that exemption was granted as shown below.

Sincerely yours,

Patricia Holub

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Salvation Army & Its Components

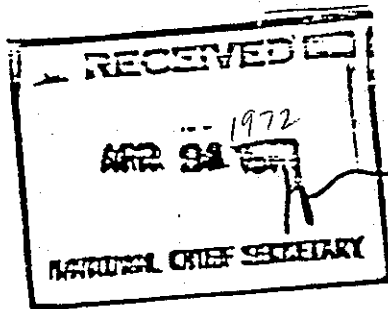
Date of Exemption Letter: June 1933

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Internal Revenue Code.

SEP 22 1995
THE CHIEF OF BUREAU
RECEIVED

Cum List
p. 544(2) 1992



Salvation Army Adult Rehabilitation Center
& Salvation Army Wines & Upper Michigan

Internal Revenue Service Div.

Washington, DC 20224

Date: 1992 In reply refer to:
T:MS:EO:R:4
Entered in FCG

> The Salvation Army
120 W. 14th Street
New York, New York 10011

Gentlemen:

This refers to your letter of November 18, 1971, in which you request a ruling that the National Headquarters of the Salvation Army and its components be excluded pursuant to sections 509(a)(1) and 170(b)(1)(A)(i) from "private foundation" classification.

You received a ruling dated October 10, 1955, which determined the National Headquarters of the Salvation Army and its various components throughout the United States do constitute a church or a convention or association of churches as that term is used in section 170(b)(1)(A)(i) of the Code.

Based on the information provided and assuming there have been no material changes in the organization or operation since the ruling dated October 10, 1955, we rule the Salvation Army and its various components throughout the United States constitute organizations described in section 170(b)(1)(A)(i) and therefore are not private foundations under section 509(a)(1).

Sincerely yours,

J. A. Tedesco

Chief, Rulings Section
Exempt Organizations Branch