



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

P.O. BOX 1157 - FEDERAL BUILDING, ROOM 710
MILWAUKEE 1, WISCONSIN
BROADWAY 2-8600, EXT. 431

March 30, 1961

30-1157-461
Determination Letter
MIL-EO-61-13

IN REPLY REFER TO
Entered in A:R:P:RLM
CG

Silver Spring Neighborhood Center, Inc.
5460 North 64th Street
Milwaukee 18, Wisconsin

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APR 4 1961

TECHNICAL REFERENCE
BRANCH

Gentlemen:

We have determined, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational and charitable purposes.

Accordingly, you are not required to file income tax returns 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 this office in order that their effect upon your exempt status may be determined.

Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of your exempt status.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the Internal Revenue Code of 1954.

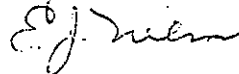
Requests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 and 2106(a)(2) of the Code. Gifts of property to you are deductible in computing gifts for gift tax purposes in the manner and to the extent provided in sections 2522(a)(2) and 2522(b)(2) and (3) of the Internal Revenue Code of 1954.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

You are required, however, to file an information return, Form 990-A, annually, with the District Director of Internal Revenue so long as this exemption remains in effect. This form may be obtained from this office and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Very truly yours,



E. J. Nelson
District Director