

**Internal Revenue Service**

**Date:** July 16, 2004

Soldiers Home Foundation, Inc.  
c/o Deborah McHenry  
P. O. Box 139  
Wilwaukee, WI 53295

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

**Person to Contact:**

Mrs. Krebs 31-07986  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

20-1300617

Dear Sir or Madam:

This is in response to your request of May 3, 2004, regarding your organization assigned an incorrect Employer Identification Numbers.

The Employer Identification Number listed in the heading of this letter is the number that is assigned to your organization and is the number your organization should continue to use.

Your organization is still exempt under section 501(c)(3) of the Code. If you have any questions, please call us at the telephone number shown in the heading of this letter.

Please accept our apology for the delay in responding to your request and for any inconvenience this may have caused you or your organization.

Sincerely,

*Marilyn Baker*

Marilyn Baker, Manager, TE/GE  
Customer Account Services

**Soldiers Home Foundation, Inc.**  
Milwaukee, WI 53295

Internal Revenue Service  
TE/GE and Specialty Branch  
1111 Constitution Avenue NW  
Washington, DC 20224

*Classification officer  
Did not see us to stop*

RE: Soldiers Home Foundation, Inc.  
EIN: 36-4121005

Dear Sir or Madam:

Attached to this letter is a copy of a determination letter issued to the Soldiers Home Foundation on December 7, 1984 by the Exempt Organizations Ruling Branch. The letter determined that the Soldiers Home Foundation is a 509(a) 3 organization.

Recently, one the Foundation's Board members called the Tax Exempt/Governmental Entities line (877.829.5500) to confirm the above EIN number. The IRS employee stated that EIN 36-4121005 was the number of a for profit organization with a name different from the Soldiers Home Foundation.

The IRS employee recommended that the Soldiers Home Foundation write to the Tax Exempt/Governmental Entities branch, provide a copy of the original determination letter, and request the IRS to provide the correct EIN for the Soldiers Home Foundation, Inc. This letter requests such action.

If you need further information, please email me at [debbie.mchenry@kohls.com](mailto:debbie.mchenry@kohls.com) or call me during the workday at 262.703.2055. Your prompt attention to this matter will be appreciated.

Sincerely,

Debbie McHenry  
Interim President, Soldiers Home Foundation

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Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Soldiers Home Foundation, Inc.  
P.O. Box 42  
Veterans Administration Center  
Building 1  
Wood, Wisconsin 53193

Person to Contact: Mr. Brockner

Telephone Number: (202) 566-4757

Refer Reply to:

OP:E:EO:R:5

Date:

DEC 7 1984

*Tax Exempt* Employer Identification Number: 36-4121005  
Key District: ~~Chicago, Ill.~~  
Accounting Period Ending: December 31  
Foundation Status Classification: 509(a)(3)

Dear Applicant:

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.

We have further determined that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Unless specifically excepted, beginning January 1, 1984, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

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 other federal excise taxes. If you have questions about excise, employment, or other federal taxes, contact your key District Director.

Donors may deduct contributions to you as provided in Code section 170. 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.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. (For tax years ending before December 31, 1982, organizations whose

Soldiers Home Foundation, Inc.

gross receipts are not normally more than \$10,000 are excused from filing Form 990.) For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There is a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late unless there is reasonable cause for the delay.

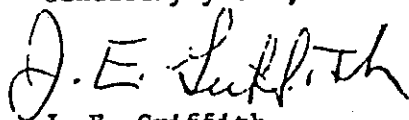
You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely yours,



J. E. Griffith

Chief, Exempt Organizations  
Rulings Branch