

**Internal Revenue Service**

**Date:** March 2, 2005

CAP SERVICES INC  
5499 HWY 10 E STE A  
STEVENS POINT WI 54481

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

**Person to Contact:**  
Dalphene Naegele 31-04012  
Customer Service Specialist  
**Toll Free Telephone Number:**  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
39-1080897

Dear Sir or Madam:

This is in response to your request of January 7, 2005, regarding your organization's tax-exempt status.

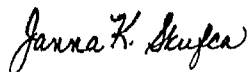
In February 1967 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

Internal Revenue Service  
District Director

Department of the Treasury  
CHICAGO DISTRICT

DEC 9 1994

Form Number:  
990  
Periods Ended:  
December 31, 1992

DEC 19 1994

CAP Services Inc.  
5499 HWY 10 E  
Stevens Point, WI 54481

In Reply Refer to:  
EPEO:DGR:7105

Person to Contact:  
David Rasmussen

Contact Telephone Number:  
(414)796-8360

Sir or Madam:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

Thank you for your cooperation.

Sincerely yours,

*Marilyn H. Day*  
Marilyn H. Day  
District Director

## Internal Revenue Service

JAN 27 1989

District Director

Department of Treasury

Date: JAN 23 1989

Form: 990

Tax Year Ended: 8512

&gt;CAP Services

5499 Hwy 10E.

Exemption under Section  
501(c)(3) of the Internal  
Revenue Code

Stevens Point, Wi. 54481

Person to Contact:  
Patrick TaylorContact Telephone Number:  
612-290-3011

Our recent examination of the above information return disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, the return is accepted as filed.

However, the following marked item(s) were noted:

During the examination of your Form 990, we noted that you included income on the return, that was not received by your organization, but was only a bookkeeping entry used as a method to allocate expenses to the proper department. Only the income received by your organization should be shown on the Form 990.

We will appreciate your compliance with the above requirements.

Sincerely yours,

*As Strickland*  
District Director

230 S. Dearborn St., Chicago II 60604

Letter 1656(00) Rev. 9-82

1 640 7th Ave. S.W., Aberdeen, S. Dak. 57401  
2 17 N. Dearborn St., Chicago, Ill. 60602  
3 210 Walnut St., Des Moines, Iowa 50309  
4 653 Second Ave. N., 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

# Department of the Treasury

## District Director Internal Revenue Service

JUL 14 1977

Address any reply to DISTRICT DIRECTOR at office No. 6...

APK 18 1986



Date: July 12, 1977 In reply refer to: Mrs. Womaski  
80-1702-53W:dr  
EDM:dr

▷ CAP Services, Inc.  
P.O. Box 171  
Stevens Point, Wisconsin 54481

Date of Exemption: February 8, 1967  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*C. J. [Signature]*  
DISTRICT DIRECTOR

Item Changed

From

To

Name:

Central Wisconsin  
Economic Opportunity  
Committee, Inc.

CAP Services, Inc.



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
P. O. Box 1157, Milwaukee, Wis. 53201

February 8, 1967

*FOR FILE*  
1975  
Determination Letter  
MIL-10-67-27

IN REPLY REFER TO  
Form L-178  
AsR:Pi:EGG

Central Wisconsin Economic Opportunity  
Committee, Incorporated  
P. O. Box 43  
Wausau, Wis. 54982

Gentlemen:

PURPOSE Charitable & Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE MILWAUKEE, WIS.	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERI- OD ENDING May 31

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,

*A. S. Stumpp*

*Rjm 2/8  
m*

District Director