

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St., Chicago, Illinois 60604

CHICAGO HISTORICAL SOCIETY
Clark Street at North Avenue
Chicago, IL 60614

Person to Contact: Sybil F. Sporer

Telephone Number: 886-4804

Refer Reply to: 86-D-1580

Date: September 18, 1986

EIN 36-2167004

This is in response to the letter dated September 15, 1986 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling was issued in October 1932, 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 509(a)(1) and 170(b)(1)(A)(vi).

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.

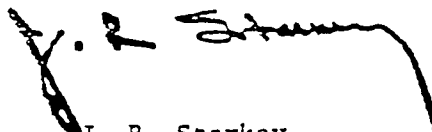
If your gross receipts each year are normally \$25,000.00 or more, you are required to file Form 990, Return of Organization Exempt from Income Tax, by the fifteenth day of the fifth month after the end of your annual accounting period.

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 Form 990-T.

If any question 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,



J. R. Starkey
District Director