

Address any reply to: 17 N. Dearborn St., Chicago, Ill. 60602

Department of the Treasury

Entered in PCO

NOV 21 1972

District Director

Internal Revenue Service

NOV 20 1972

In reply refer to:

CHI-EO-72-604

A:F:211:(M)



ES 16280

Citizens For A Better Environment
2561 North Clark Street
Chicago, Illinois 60614

Gentlemen:

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 you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed 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.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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. 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 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

Charles F. Wierand

Charles F. Wierand
District Director
Acting

Post-It® Fax Note	7671	Date	12/19/95	# of pages	2
To	Patricia Wachter	From	Susan Mudd		
Co./Dept.	Kelly Ambrose Bradley	Co.	CBE		
Phone #	291-9915	Phone #	271-7280		
Fax #	291-9991	Fax #	271-5904		

Form L-172 (Rev. 7-71)

Being duly sworn I state that
this is a true and correct copy
of the original November 20, 1972
letter.

Larry A. Hoellwarth
Larry A. Hoellwarth
Director of Development

SUBSCRIBED AND SWORN to

Charlotte M. Dwyer
Notary Public

this 20th day of May 1977

My commission expires
December 21, 1980.

DEPT 15
EXHIBIT NO. 6/4/77
THOMAS A. RACINOWSKI
CLERK REPORTER
WALTERSON COUNTY COURT, BR 3