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Internal Revenue Service

Date: November 2, 2007

EVANS SCHOLARS FOUNDATION
1 BRIAR RD
GOLF IL 60029-2000

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

4/28/15
now

Person to Contact:
Ms. Gambone 17-57029
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
36-2518129
Group Exemption Number:
3026

Dear Sir:

This is in response to your request of November 2, 2007, regarding your organization's tax-exempt status.

In September 1976 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.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St., Chicago, Illinois 60604

Evans Scholars Foundation
1 Briar Road
Golf, Illinois 60029

Person to Contact: H. H. Goldberg

Telephone Number: 353-3214

Refer Reply to: EO:202:HHG
CHI:EO:76

615

Date:

OCT 27 1976

Entered in PGO

Gentlemen:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(3) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to you and your subordinates 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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You and your exempt subordinates whose yearly gross receipts normally are more than \$5,000 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 the annual accounting period unless you include the subordinates in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

An exempt subordinate is not required to file Federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If an exempt subordinate is

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subject to this tax, it must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of the activities of you or your subordinates are unrelated trade or business as defined in section 513 of the Code.

You and your subordinates are not liable for social security (FICA) taxes. However, you or any of your subordinates, in their own right, may file a certificate waiving exemption from taxes, Form SS-15, under the Federal Insurance Contributions Act. You and your subordinates are not liable for tax under the Federal Unemployment Tax Act (FUTA).

Each year, within 45 days after the end of your annual accounting period, please send the following to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.

2. A list showing the names, mailing addresses, (including postal ZIP codes) and employer identification numbers of subordinates that during the year:

- (a) changed names or addresses;
- (b) were deleted from your roster; or
- (c) were added to your roster.

3. For subordinates to be added attach:

- (a) a statement that the information on which your present group exemption letter is based applies to the new subordinates.
- (b) a statement that each has given you written authorization to add its name to the roster;
- (c) a list of those to which the Service previously issued exemption rulings or determination letters;
- (d) a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
- (e) the street address of subordinates where the mailing address is a P. O. Box; and
- (f) for new subordinates that are schools, the information required by section 5 of Revenue Procedure 75-50, 1975-49 I. R. B. 46.

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4. If applicable, a statement that your group exemption roster did not change during the year.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Sincerely yours,

Charles F. Miriani

Charles F. Miriani
District Director

CC: Jeffrey A. Berger