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TREASURY DEPARTMENT  
WASHINGTON 25

*Hegeler Institute*  
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OFFICE OF COMMISSIONER OF INTERNAL REVENUE

Address reply to:  
Commissioner of Internal Revenue  
and refer to:  
IT:P:T:l MM

April 7, 1944

Mr. Edward H. Carus, Trustee  
842 Sterling Street  
LaSalle, Illinois

Dear Mr. Carus:

It is the opinion of this office, based upon the evidence presented, that the Edward C. Hegeler Trust Fund for the Foundation and Support of an Institute of Learning is exempt from Federal income tax under the provisions of section 101 (6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that it is organized and operated exclusively for scientific and education purposes.

Accordingly, you will not be required to file income tax returns for the trust unless changes are made in the character of the trust, its purposes or method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon the exempt status of the trust may be determined.

Under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in its employ so long as the conditions prescribed above for retention of an exempt status for income tax purposes are met.

You will be required, however, to file annually, beginning with the current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of the annual accounting period.

Contributions made to the trust are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23 (c) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

2 - Mr. Edward H. Carus, Trustee -

Bequests, legacies, devises or transfers, to or for the use of the trust are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812 (d) and 861 (a) (3) of the code and/or corresponding provisions of prior revenue acts. Gifts of property to it are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004 (a) (2) (B) and 1004 (b) (2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

Bureau ruling of January 27, 1943 is hereby revoked.

The collector of internal revenue for your district is being advised of this action.

Very truly yours,

(Signed) JOSEPH D. NUMAN, Jr.

COMMISSIONER

366079159 NO 44 9012 670 9152 3601

K TR

09491-329-60001-1 7142 161 7



Department of the Treasury  
Internal Revenue Service  
KANSAS CITY, MO 64999

Date of this notice: JAN. 6, 1992  
Taxpayer Identifying Number 36-6079159  
Form: 990PF Tax Period: DEC. 31, 1990



EDWARD C HEGELER TRUST FUND  
% EDWARD H CARUS  
315 5TH ST  
PERU IL 61354-2859

*Private*  
*Fdp*

For assistance you may  
call us at:

435-1040 LOCAL CHICAGO  
1-800-829-1040 OTHER IL

Or you may write to us at  
the address shown at the  
left. If you write, be  
sure to attach the bottom  
part of this notice.

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