

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

Date: OCT 10 2000

CHICAGO DERMATOLOGICAL SOCIETY INC.
515 N. DEARBORN ST.
CHICAGO, IL 60610-4302

Form:
990
Tax Period(s) Ended:
JUNE 30, 1997
In Reply Refer to:
4929CHI
Person to Contact/ID Number:
Deborah Jones 36-08985
Contact Telephone Number:
312-886-1275

Dear Sir or Madam:

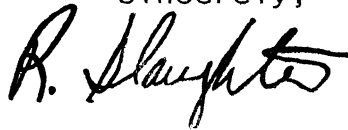
We are pleased to tell you that as a result of our examination for the above period(s) we will continue to recognize your organization as tax-exempt.

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,



R. Slaughter
Director EO, Examination

Department of the Treasury

District Director

Internal Revenue Service

Date: APR 13 1971

In reply refer to:
CHI-EO-71-102

A:F:211:(MM)



Chicago Dermatological Society, Inc.
25 East Washington Street
Chicago, Illinois 60602

Gentlemen:

In our letter dated August 27, 1970 we held that on the basis of the evidence presented, you did not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

We have reconsidered your application for exemption in the light of additional evidence presented. Your activities include the conducting of meetings, and seminars which are open not only to members, but also to other distinguished dermatologists, professors of medicine, medical students and other professional persons in allied fields. Lectures are frequently given by noted speakers. Scientific papers often documented by clinical case histories of particular patients are discussed. These patients the majority of whom have had no prior contact with individual members of the Society are recommended by clinics of various hospitals and universities in the metropolitan area., and are examined by Society members with no regard to their ability to pay. This activity is separate and distinct from the individual medical practices of these members.

The Society also contributes a considerable number of articles to the American Medical Association for publication in the Archives of Dermatology, a monthly publication of this association, giving the results of such research.

On the basis of your stated purposes, and the understanding that your operations will continue as evidenced to date, we now hold you to be exempt from Federal income tax as an educational and scientific organization described in section 501(c)(3) of the Internal Revenue Code. Our letter of August 27, 1970 is hereby modified by withdrawing all adverse conclusions to your exempt status.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application and make a determination as to whether you are a private foundation.

You are required to file the annual information return, Form 990, on or before May 15, which is the 15th day of the fifth month following the end of your annual accounting period, December 31. Failure to file the Form 990 by this date may subject you to a penalty of \$10.00 for each day during which such failure continues, up to a maximum of \$5,000.00.

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 is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for Social Security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Donors may deduct contributions to you as provided by 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 and 2522 of the Code.

You need an employer identification number even if you don't have any employees. This number is used on all your tax returns and in your correspondence with the Internal Revenue Service.

If upon issuance of the regulations we determine that you are a private foundation, you will be required to comply with the provisions of section 508(e), which specifies that a private foundation is not exempt unless its governing instrument includes certain provisions set forth in that section and the regulations thereunder. Failure to comply with the requirements of section 508(e) will result in retroactive revocation of this determination.

This is a determination letter.

Very truly yours,

E. P. Trainor

E. P. Trainor
District Director

cc: Joseph D. Ament