

1 540 9th Ave. SW, Aberdeen, S. Dak. 57401  
2 17 N. Dearborn St., Chicago, Ill. 60602  
3 219 Walnut St., Des Moines, Iowa 50309  
4 12 N. University Dr., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave., Milwaukee, Wis. 53202  
6 15th and Dodge Sts., Omaha, Neb. 68102  
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse  
316 Robert St., St. Paul, Minn. 55101  
9 325 W. Adams St., Springfield, Ill. 62704

## US Treasury Department

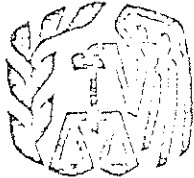
Address any reply to DISTRICT DIRECTOR at office No. 2

District Director  
Internal Revenue Service

Date: SEP 26 1968

In reply refer to:

CHI-EO-69-497



▷ The Society for Management Information Systems  
c/o Kirkland, Ellis, Hodson, Chaffetz  
and Masters  
2900 Prudential Plaza  
Chicago, Illinois 60601

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SEP 26 1968

Gentlemen:

I. R. Code: Section 501(c) ( 6 )  
Address Inquiries and File Returns with District Director of Internal Revenue: Chicago  
Accounting Period Ending: June 30

E. C. E.

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

Your attention is directed to the adopted amendments to Section 1.512 and Section 1.513 of the Regulations, as published in T.D. 6939, Revenue Bulletin 1968-2 relative to circumstances under which Income from Publications is considered to be unrelated business income subject to taxation.

Very truly yours,  
  
E. C. Coyle, Jr.  
District Director

Address any reply to: 230 S. Dearborn St., Chicago, Illinois 60604

Department of the Treasury

District Director  
Internal Revenue Service

Date:

In reply refer to:

31 JAN 1979

E. Longstreet 886-4702

EP/EO Div. Tech Staff

51490-239-36759-7 36-2676838E 36311293

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CHICAGO,

IL 60654

7612



*Handwritten notes:*  
Send to (1) Tech Paper  
(2) Public Affairs

*xc S King 3/27/79*

Form Number: 990

Periods Ended: 7612

MAR 27 1979

We are pleased to tell you that as a result of our examination for the above periods 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.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director