

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

**AUG 14 2007**

Date:

LOYOLA UNIVERSITY OF CHICAGO  
C/O TRAVIS E JACKSON

Employer Identification Number:

36-1408475

DLN:

17053155029007

LOYOLA UNIVERSITY OF CHICAGO

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive, flowing style with a large initial "R" and "C".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

LOYOLA UNIVERSITY OF CHICAGO

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTION 501(c)(3)

WHERE TO GET FORMS AND HELP

You can obtain forms and instructions by calling toll free 1-800-829-3676,  
or visit our web site at [www.irs.gov](http://www.irs.gov) and at local tax assistance

centers.

You can obtain additional information about most topics discussed below through  
our customer service function by calling toll free 1-877-829-5500, or on our  
Web Site at [www.irs.gov/eo](http://www.irs.gov/eo). In addition, you should sign up for Exempt

Form 990-EZ even if gross receipts are normally \$25,000 or less. However, supporting organizations of religious groups with gross receipts that are normally \$5,000 or less may file an annual electronic notice instead of Form 990 or Form 990-EZ.

#### Due Date of Return or Annual Electronic Notice

Your return or annual electronic notice is due by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to file a complete return timely. For additional information on penalties, see the Form 990 instructions or call our toll free number.

#### Revocation of Tax-Exempt Status

For tax periods beginning after December 31, 2006, your tax-exempt status will be revoked as of the filing due date of the third year if you fail to file for three consecutive years Form 990, Form 990-EZ, or the annual electronic notice.

If your tax-exempt status is revoked because you failed to file for three consecutive years, you must reapply for exemption and pay the appropriate user

of these documents to any individual, upon written or in person request, without charge other than reasonable fees for copying and postage.

You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for

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Ticket purchases and similar payments in conjunction with fundraising events  
generally qualify as fully deductible contributions, depending on the

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Churches may employ both ministers and church workers. Employees of churches or church-controlled organizations are subject to income tax withholding, but may be exempt from FICA taxes. Churches are not required to pay FUTA tax. In addition, although ministers

treated as employees for employment tax purposes. These special employment tax rules for members of the clergy and religious workers are explained in Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers. Churches should also consult Publications 15 and 15 A - Publication 1998, etc.