

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Illinois Sheriffs Association
P O Box 263
Sherman, IL. 62684-0263

Person to Contact:
Customer Service Division

Telephone Number:
(800) 829-1040

Refer Reply to:
EP/EO:MC:4940 DAL

Date:
December 18, 1996

EIN:
36-2055318

Dear Sir:

Our records show that Illinois Sheriffs Association is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted February 1981 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 509(a)(2).

If gross receipts for your organization reach \$25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt From Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours,

W. Mann

W. Mann
Chief, Employee Plans
and Exempt Organizations
Customer Service Section