

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** September 19, 2001

**Person to Contact:**  
Dalphine Naegele 31-04012  
Customer Service Specialist

**AMERICANS FOR EFFECTIVE LAW  
ENFORCEMENT, INC.  
841 W TOUHY AVE  
PARK RIDGE, ILL 60068-3351**

**Toll Free Telephone Number:**  
8:00 a.m. to 9:30 p.m. EST  
877-829-5500

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
36-6140171

Dear Sir or Madam:

This letter is in response to your request for an address change for your organization.

We have updated our system to reflect the change of address as indicated in the heading of this letter.

Our records indicate that a determination letter issued in December 1966, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

AMERICAN FOR EFFECTIVE LAW ENFORCEMENT, INC.  
36-6140171

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

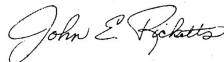
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in dark ink, appearing to read "John E. Ricketts". The signature is fluid and cursive, with the first name "John" being the most prominent.

John E. Ricketts, Director, TE/GE  
Customer Account Services



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

IN REPLY REFER TO  
Form M-4280  
T:EP:EO:R :2-MG

DEC 2 1966

Americans for Effective Law  
Enforcement, Inc.  
c/o Alan S. Ganz  
100 West Monroe Street  
Chicago, Illinois 60603

Gentlemen:

|                                                                          |                             |
|--------------------------------------------------------------------------|-----------------------------|
| PURPOSE                                                                  |                             |
| Educational                                                              |                             |
| ADDRESS INQUIRIES & FILE<br>RETURNS WITH DISTRICT OF<br>INTERNAL REVENUE |                             |
| Chicago, Illinois                                                        |                             |
| FORM 990-A RE-<br>QUIRED                                                 | ACCOUNTING<br>PERIOD ENDING |
| <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO      | December 31                 |

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 as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation 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 and 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. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in 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 the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

Your District Director is being advised of this action.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Very truly yours,

Chief, Rulings Section,  
Exempt Organizations Branch

SCANNED