

Address any reply to: 17 N. Dearborn St., Chicago, Ill. 60602

Department of the Treasury

Entered in PCC

**District Director
Internal Revenue Service**

Date:
NOV 23 1971

In reply refer to:
FtA:211:CAB



Field Museum Of Natural History
Roosevelt Road & Lake Shore Drive
Chicago, Illinois 60605

Gentlemen:

This supersedes the previous determination that you are a public foundation as defined in Section 509(a)(2) of the Internal Revenue Code.

Based on the additional information you furnished with your amended Form 4653 dated November 17, 1971 and the assumption that your operations will be in accordance with your notification, we have determined that you shall be classified as an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code.

All changes in your purposes, character or method of operation must be reported to your District Director, so he can consider their effect on your status.

Sincerely yours,

Roger C. Beck

Roger C. Beck
District Director



Internal Revenue Service

Department of the Treasury, Washington, D.C. 20548-0001

Date

JUL 17 1967

In reply refer to

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Field Museum of Natural History
Roosevelt Road at Lake Shore Drive
Chicago, Illinois 60605

36-2167011

Gentlemen:

In a letter dated March 16, 1967 written in your behalf by Mr. Stanley H. Pantowich, a ruling is requested that you qualify as a "publicly supported" organization under section 170(b)(1)(A)(vi) of the Internal Revenue Code and that contributions to you are subject to the special limitation provisions of section 170(b)(1)(A) of the Code.

Under section 170(b)(1)(A) of the Code, individuals are allowed an additional deduction not exceeding 10 percent of their adjusted gross income for contributions made to certain organizations, including an organization described in section 170(b)(1)(A)(vi) of the Code.

Section 170(b)(1)(A)(vi) of the Code describes an organization referred to in section 170(c)(2) which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a)) from a governmental unit referred to in section 170(c)(1) or from direct or indirect contributions from the general public.

Our records disclose that you have been held to be exempt from Federal income tax as an organization described in section 501(c)(3) of the Code, which is substantially similar to section 170(c)(2), and that contributions to you are deductible under section 170 of the Code.

The information submitted states the following:

You were founded in 1893 by a group of public spirited Chicago businessmen for the purpose of developing scientific collections in the natural sciences and anthropology. These collections form the basis for your dual and related functions of education through exhibition and instruction, and research.

You maintain a museum in which your permanent exhibits are on display throughout 46 exhibit halls. These exhibits as well as traveling exhibits, films, seminars, lectures, guided tours, and publications are made available to the general public. The museum is open to the general public seven days a week where approximately 1,600,000 persons toured during 1965.

During the years 1962 through 1965, your investment income totaled approximately \$4,073,000. You also received contributions of \$3,115,510, local tax receipts of \$1,441,090 which were authorized by the State of Illinois to be turned over to you for maintenance of the museum, and receipts of \$1,070,400 consisting of admissions, annual memberships, and publications.

Your Board of Trustees is composed of 20 prominent Chicago area businessmen and citizens broadly representative of the interests and views of the public. The annual audited financial statements are distributed to your more than 12,000 members and to other institutions and libraries throughout the world.

The facts and circumstances presented indicate that you are a publicly supported organization described in section 170(b)(1)(A)(vi) of the Code. Accordingly, the special limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors.

A copy of this letter is being furnished to Mr. Stanley H. Pantowich in accordance with your power of attorney.

Very truly yours,

Lester W. Utter

Chief, Individual Income Tax Branch