Based on the information you recently submitted, we have classified you as an organization described in section 501(c)(3) of the Internal Revenue Code as a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your exemptions will be issued in good faith. Any changes in your purposes, character, or method of operation must be presented to your District Director or his designee for a determination of the effect on your status.

Sincerely yours,

[Signature]

Chief, Exempt Organizations Branch
**Notification Concerning Foundation Status**

**Name of organization**: SIGMA DELTA CHI FOUNDATION  
**HACKER DRIVE**  
**CHICAGO**, **IL**  
**9361**

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19154. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

1. ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(1)?) ☐ No ☐ Yes  
   ☐ If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the statute of section 4942(j)(1)(B) that is applicable.

We are not a private foundation because we are:

5. ☐ A medical research organization operated in conjunction with a hospital, Section 170(b)(1)(A)(iv).
7. ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit, Section 170(b)(1)(A)(vi).
8. ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public, Section 170(b)(1)(A)(vii).

☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in subsection (a) or (b) or (c), or (e), or (f), and a statement identifying and describing the organization(s) for whose benefit the organization is operated and the relationship between the organization and the organization(s).

☐ An organization organized and operated to test for public safety, Section 509(a)(4).

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

**Signature**:  
**Title**: Treasurer and Assistant Secretary

**Date**: Oct 6, 1970

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**Please note**: This form contains a corrected date and time stamp at the bottom of the page. The form appears to be filled out by hand, with some corrections and annotations made. The text includes references to various sections of the Internal Revenue Code, indicating a formal process for identifying and classifying private foundations.
Sigma Delta Chi Foundation

Statement with Respect to Block 10, Form 4651

Sigma Delta Chi Foundation (the Foundation) is operated in connection with Sigma Delta Chi Professional Journalistic Society, 35 East Wacker Drive, Chicago, Illinois, (the professional organization) which, with its subordinate chapters, is exempt from Federal income tax under I.R.C. Sec. 501(c)(6) pursuant to a group ruling issued May 10, 1961.

The Foundation was granted exemption from Federal income taxes under I.R.C. Sec. 501(c)(3) in a determination letter dated September 16, 1965. Its purposes are to aid and further education in the field of journalism. Its Governing Members are the persons who are the members of the Board of Directors of the professional organization, and the Foundation Board of Directors is elected annually by such Governing Members.

The By-Laws of the Foundation require that the Board of the Foundation include the chief executive officer and three members of the Board of Directors of the professional organization and that at least a majority of the Foundation Board be members of the Board of the professional organization. The officers of the Foundation are elected by its Board of Directors and are normally also officers of the professional organization.

There are approximately 20,000 members of the professional organization, consisting of "professional members" who are or have been engaged in the profession of journalism and "undergraduate members" who are students planning to enter the profession. Annual dues are $15.00 for professional members. Undergraduate members pay an initial membership fee of $17.50, but no annual dues.

The professional organization derives substantially less than 1/3 of its support from investment income.
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
17 North Dearborn Street
222-7076
SEP 1 & 1965

Gentlemen:

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 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. 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 or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 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 this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

If distributions or awards are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship, if any, to members, officers, directors, or donors of funds to you, in order that any and all distributions or awards made to individuals can be substantiated upon request by the Internal Revenue Service.

A copy of this letter is being forwarded to Mr. Willis D. Nance in accordance with the authorization contained in a power of attorney on file in this office.

Very truly yours,

E. C. Coyle, Jr.
District Director
GENERAL POWER OF ATTORNEY

(IMPORTANT—Please read instructions on reverse before completing this form)

Name and address of principal(s)

SIGMA DELTA CHI FOUNDATION
35 E. Wacker Drive, Room 852, Chicago, Illinois 60601

hereby appoint(s) (Name and address of appointee(s))

WILLIS D. NANCE, C. A. Bechly and/or any other member of associate
of the law firm of Kirkland, Ellis, Hodson, Haffetz & Masters,
Prudential Plaza, Chicago, Illinois and Charles R. Cutler, World
Center Building, Washington, D.C.
as attorney(s) at law to represent the principal(s) in any matter before
the Internal Revenue Service with respect to (specify Internal Revenue
law matter(s) and year(s) or period(s))

application for exemption from income taxes

Said attorney(s) and act shall, subject to revocation, have full power to perform any and all acts that the principal(s) can perform,
including the power to receive (but not to endorse and collect) checks in payment of any refund of Internal Revenue taxes, penalties, or
interest; to delegate authority or to substitute another attorney or agents to execute waivers of restrictions on assessment or collection of
delinquencies in tax; to execute consents extending the statutory period for assessment or collection of taxes; to execute a closing agreement
(under section 7121 of the Internal Revenue Code) in respect of a tax liability or a specific matter; and to execute a protest to a determination
of taxes by a district director.

Copies of correspondence addressed to the taxpayer in proceedings involving the above matter(s) should be sent for

WILLIS D. NANCE
2900 Prudential Plaza, Chicago, Illinois 60601

Any prior powers of attorney filed with this office by the principal(s) relating to the matter(s) and the year(s) or period(s) specified above
are hereby revoked.

SIGNATURE OF PRINCIPAL IS INDIVIDUAL OR HUSBAND AND WIFE

Signature of Principal | Date | Signature of Principal

SIGNATURE OF PRINCIPAL IS PARTNERSHIP, ESTATE, CORPORATION, ETC.

Under penalties of perjury, I declare that I have the authority to execute this power of attorney on
behalf of the principal(s).

Signature for Principal | Title | Date | Signature for Principal | Title | Date

NOTARIZATION OR WITNESSING

The above-named person(s) signing as or for the principal(s) appeared this day before me and acknowledged this power of attorney
as his/her/their voluntary act and deed.

Signature of Notary | Date

This power of attorney was signed by or for the principal(s) by a person or persons known to, and in the presence of, the two dis-
interested witnesses whose signatures appear below:

Signature of Witness | Date

Signature of Witness | Date

CERTIFICATION BY ENROLLED ATTORNEY OR AGENT IN LIEU OF WITNESSING OR NOTARIZATION

I certify that I am in good standing and enrolled to practice before the Internal Revenue Service (the following is applicable only if the
principal is other than an individual or husband and wife) and that to the best of my knowledge and belief, the person(s) signing above
has/have the authority to execute this power of attorney on behalf of the principal(s).

Signature of Attorney-Enrolled |

Enrolled Card Number |

Employer ID No. shown |

36 AUG-27 1965
FORM 1023
U.S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE—Orig. Application Complete
EXEMPTION APPLICATION
(To be made only by a principal officer of the organization claiming exemption)
To be filed in duplicate with the District Director for your District.
For use of organizations applying for exemption under section 501(c) and described in section 501(c)(3) of the Internal Revenue Code, which are organized and operated (or will operate) exclusively for one or more of the following purposes (check purpose(s)):
☐ Religious
☒ Charitable
☐ Educational
☐ For the prevention of cruelty to children or animals
☐ Scientific
☐ Testing for Public Safety
☐ Literary
Every organization that claims to be exempt must furnish the information and data specified in duplicate. If any organization fails to submit the information and data required, this application will not be considered on its merits and the organization will be notified accordingly. In answering the questions below, see instructions.

1a. Full name of organization
SIGMA DELTA CHI FOUNDATION

2. Complete address (number, street, city or town, State and Postal ZIP code)
35 East Wacker Drive, Room 852, Chicago, Illinois 60601

3a. Is the organization incorporated?
☒ Yes
☐ No
b. If “Yes,” in which State and under which law (General Corporation, not for profit, membership, educational, eleemosynary, etc.)? Cite statutory provisions.
Illinois General Not-for-Profit Corporation Act.

4a. If not incorporated, what is form of organization?

b. Date Incorporated or organized
11/30/62
c. Month and day on which the annual accounting period ends
July 31

5a. Has organization filed Federal income tax return(s)?
☒ Yes
☐ No
b. If "Yes," form number of return filed and Internal Revenue District where filed.

6. After July 1, 1950, did the creator of your organization (if a trust, or a contributor to your organization, or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or a corporation controlled directly or indirectly by such creator or contributor, enter into any of the transactions (or activities) enumerated below? NOTE: If you have any knowledge or certifcate that you will be a party to any of the transactions (or activities) enumerated in 6a through 6i, check "planned" in the applicable block(s) and see instructions.
a. Borrow any part of your income or corpus? Yes ☒ No ☐
b. Receive any compensation from you? Yes ☒ No ☐
c. Have any part of your services made available to him? Yes ☒ No ☐
d. Purchase any securities or other property from you? Yes ☐ No ☒ Planned ☒
e. Sell any securities or other property to you? Yes ☒ No ☐
f. Receive any of your income or corpus in another transaction(s)? Yes ☒ No ☐

7. Have you issued or do you plan to issue membership, stock, or other certificates evidencing voting power in the organization?
Yes ☒ No ☐

8a. Are you the outgrowth or continuation of any form of predecessor(s)?
Yes ☒ No ☐
b. Is capital stock issued and outstanding?
No ☒ Yes ☐
c. Have you made or do you plan to make any distribution of your property to shareholders or members?
No ☒ Yes ☐
d. Did you receive or do you expect to receive 10 percent or more of your aggregate income from any organization, group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?
Yes ☒ No ☐ Statement attached.
e. Does any part or will any part of your receipts represent payment for services of any character rendered or to be rendered by you?
Yes ☒ No ☐

9. Are you now, have you ever been, or do you plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation?
Yes ☒ No ☐
a. Do you participate or plan to participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office?
Yes ☒ No ☐
b. Have you made or do you plan to make any payments to members or shareholders for services rendered or to be rendered?
Yes ☒ No ☐
c. Does any part or do you plan to have any part of your net income inure to the benefit of any private shareholder or individual?
Yes ☒ No ☐
d. Are you now or are you planning to be affiliated in any manner with any organization(s)?
Yes ☒ No ☐ Statement attached.
e. Do you hold or plan to hold 10 percent or more of any class of stock or 10 percent or more of the total combined voting power of stock in any corporation?
Yes ☒ No ☐
Has any State or any court (including a Court of Probate, Surrogate's Court, etc.) ever declared that you were organized and operated for charitable, etc., purposes or has such status ever been denied? [ ] Yes [ ] No. If "Yes," attach copies in duplicate of pertinent administrative or judicial decisions.

You must attach copies in duplicate of the following:

a. If incorporated: a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document whereby you were created setting forth your aims and purposes, a copy of all amendments thereto.

c. A copy of your bylaws or other similar code of regulations, all amendments thereto, and any changes presently proposed.

d. A complete statement of assets and liabilities as of the end of your latest annual accounting period (if you have operated).

d. A statement of receipts and expenditures for your latest annual accounting period of operation (if you have operated).

e. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (This statement may be omitted if your charter, certificate, or other instrument of organization makes provision for such distribution.)

Articles of Incorporation

l. A brief statement of the specific purposes for which you were formed. (Do not quote from or make reference to your articles of incorporation, constitution, articles of association, declaration of trust, or other document whereby you were created for this question.)

g. A statement explaining in detail each fund-raising activity and each business enterprise you have engaged in or plan to engage in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business enterprise.

h. A statement which describes in detail the nature of each of your activities which you have checked on page 1, activities which you sponsor, and proposed activities.

i. A statement which explains fully any specific activities that you have engaged in or sponsored and which have been discontinued. Give dates of commencement and termination and the reasons for discontinuance.

j. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which your funds are expended or will be expended.

k. A schedule indicating the name and position of each officer, director, trustee, etc., of the organization and the relationship, if any, by blood, marriage, adoption, or employment, of each such person to the creator of the organization (if a trust), to any person who has made a substantial contribution to the organization, or to a corporation controlled (by ownership of 50 percent or more of voting stock or 50 percent or more of value of all stock), directly or indirectly, by such creator or contributor. The schedule shall also indicate the time devoted to position and compensation (including salary and expense account allowance), if any, of each officer, director, trustee, etc., of the organization.

l. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property.

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

[Signature]

Date: July 15, 1965

Title: Treasurer


Form 1023 (Rev. 3-64)
10f Brief Statement of Specific Purposes

The specific purposes of the Sigma Delta Chi Foundation are to aid and further the education in the field of journalism through scholarships, awards, and other similar means; to encourage and develop studies and research in the field of journalism; and to promote and develop educational and literary aspects of journalism.
The Foundation has engaged in no fund-raising activities other than the circularization of printed materials to members of Sigma Delta Chi requesting contributions, and letters soliciting contributions from news media organizations for the specific purpose of developing an educational film.
Educational and Literary Activities

1) The Foundation has for the past three years (1963-65) contributed $100 a year to the University of Missouri Freedom of Information Center and is a sustaining member of the Center. The Center studies, reports and comments on actions by governments, societies and the communications industries affecting the acquisition, presentation and dissemination of information.

2) The Foundation sponsors an annual Sigma Delta Chi Foundation Writing Awards competition for articles in the field of journalism. This contest was inaugurated in 1965. (Copy of the announcement and instructions enclosed.) Cash awards of $500 annually. It is contemplated that winning entries may be published in QUILL magazine, or in a separate publication.

3) The Foundation trustees have agreed to contribute the sum of $100 to support the publication and distribution of educational materials for the purpose of educating the public and the press with respect to ground rules for media coverage of news events.

4) The Foundation is currently in the process of developing an educational film describing career opportunities in the field of journalism. Intent is to make this film available to high school, college and civic organization audiences.

Proposed activities include the awarding of merit scholarships to journalism students, sponsorship of lectures by outstanding journalists before both public and professional audiences, distribution of books and other publications on journalism to high school and public libraries, and support of research projects that would contribute to the advancement of knowledge of the profession.
The purposes for which Sigma Delta Chi Foundation funds have been or will be expended include:

1) Provide aid to journalism education through the awarding of merit scholarships to journalism students.

2) Provide aid to journalism education through award of fellowships or study grants to practicing journalists.

3) Support development of a literature of journalism through awards to the writers of outstanding articles.

4) Encourage research studies in journalism to bring about improvement in its significant phases.

5) Aid in the creation of a broader understanding of the role and responsibilities of the communications media in the United States.

6) Provide source material through distribution of books and other publications to libraries, to encourage the interest of talented young people in journalism.

7) Support of the activities of the Freedom of Information Center, University of Missouri, in reporting on the acquisition, dissemination and presentation of information by both public and private bodies.

8) Support of a Freedom of Information Council in which all national news organizations would participate.

9) Contribute to the elevation of journalistic standards, offering awards for superior journalistic writing and performance.
Officers of the Foundation:

Directors:
1) Theodore F. Koop (president), vice president, Columbia Broadcasting System, Inc., Washington, D.C.
2) Ralph Sewell (secretary), assistant managing editor, Daily Oklahoman & Times, Oklahoma City, Okla.
5) James Conley, chairman, Copley Press, Inc., La Jolla, Calif.

Treasurer: Russell E. Hurst, executive officer, Sigma Delta Chi, Professional Journalistic Society, Inc., Chicago, Ill.

None of the directors or officers receives any compensation from the Foundation. Time devoted to Foundation matters by the officers and directors is that required for the semi-annual meetings of about one day's duration plus time spent in the handling of Foundation correspondence.

Of the five directors, Messrs. Koop, Sewell and Chandler are also members of the Board of Directors, Sigma Delta Chi, Professional Journalistic Society, Inc. Mr. Sewell is current national president; Mr. Koop is immediate past president and ex officio member of the Board; Mr. Chandler is a regional director of the Society.
Sigma Delta Chi Foundation was organized in 1962 as an Illinois not-for-profit corporation. The Foundation was organized by Sigma Delta Chi Professional Journalistic Society and the members of the Society for the purpose of granting scholarships, conducting writing competitions, and other exclusively educational and literary activities, including certain of the educational and literary functions previously carried on by the Society.

Sigma Delta Chi Professional Journalistic Society is an old established organization which has been in existence for many years and which is exempt from Federal income taxes under Section 501(c)(6) of the Internal Revenue Code as provided in an exemption ruling issued by the National Office of the IRS on July 10, 1961. The Society has for many years maintained numerous educational and literary operations including lectures, writing awards, scholarships for students of journalism and similar activities.

The Foundation has received substantial contributions from Sigma Delta Chi Professional Journalistic Society, as indicated in the attached statement of receipts and expenditures. It is not directly affiliated with the Society except that its officers are, in general, officers of the Society and the major portion of its funds, thus far have come from the Society.

During its formative years and up to the present time, the only expenditures made by the Foundation have been an annual contribution of $100 to the University of Missouri for its Freedom of Information Center. This Center is a part of the University of Missouri, and its purpose is to report and comment to the public on actions by governments, societies and the communications industries affecting the acquisition, presentation and dissemination of information.

In 1964, the Foundation received a grant in the amount of $1,500 from Sigma Delta Chi. Prior to the receipt of this grant, funds available to the Foundation had been very nominal in amount. The Foundation now plans to expand its activities in the field of education. One of the new activities is a writing awards contest for outstanding manuscripts in the field of journalism. A statement is attached of the details of this contest.

The Foundation is also in the process of developing an educational film to be made available to high school, college and civic organizations. Other activities which are planned include merit scholarships, sponsorship of lectures by outstanding journalists, distribution of books and other publications to high school and public libraries and support of research projects.
On the basis of the information submitted herewith, and in view of the exclusively educational and literary purposes of the Foundation, we believe that it should be possible for a determination letter to be issued by your office here in Chicago without the necessity of referring the application to the National Office. If any further information is necessary or desirable, please do not hesitate to let us know.

If you consider that it is necessary to refer the application to Washington, we would appreciate your letting us know.

A Power of Attorney running to the undersigned is enclosed.

Respectfully submitted,

WILLIS D. NANCE
2900 Prudential Plaza,
Chicago, Illinois
Randolph 6-2929
Certificate No. 19204

STATE OF ILLINOIS

To all to whom these presents shall come, greeting:

Whereas, Articles of Incorporation duly signed and sealed of

SIGMA DELTA CHI FOUNDATION

have been filed in the Office of the Secretary of State on the
30th
day of November, 1962, as provided by the "GENERAL NOT
FOR PROFIT CORPORATION ACT" of Illinois approved July 17, 1912, in force
January 1, 1913.

Now therefore, I, CHARLES F. CARPENTER, Secretary of State of the State of Illinois,
by virtue of the powers vested in me by law do hereby issue this Certificate of
Incorporation, and attach thereto a copy of the Articles of Incorporation
of the aforesaid corporation.

In Testimony Whereof, I have hereunto set my hand and cause to
bear the Great Seal of the State of Illinois
Dated at the City of Springfield the 30th
day of November, 1962, and
of the Independence of the United States
the one hundred and 87th

Charles F. Carpenter
Secretary of State
In the event of the dissolution of the corporation, and prior to the completion thereof, all liabilities and obligations of the corporation shall be paid, satisfied, and discharged, and all of the remaining assets, property and income owned or held by the corporation shall be expended for or applied to the purposes of the corporation, or one or more of such purposes exclusively, by transferring and conveying such assets, property and income to one or more corporations, community chests, funds, or foundations, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes; or for the prevention of cruelty to children or animals; no part of the earnings of which inures to the benefit of any private shareholder or individual; no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, and which shall, to the extent then permitted under the statutes of the United States, be exempt from income taxes imposed by the United States Government.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year above written.

[Signature]

Notary Public

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year above written.

[Signature]

Notary Public