Sigma Delta Chi, Professional
Journalistic Society
f/k/a Sigma Delta Chi, Professional
Journalistic Fraternity
15 East Wacker Drive
Chicago 1, Illinois

Gentlemen:

This is in reply to the information submitted for use in determining your status, and that of your subordinate chapters for Federal income tax purposes under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 or in the alternative under the provisions of section 501(c)(6) of the 1954 Code.

It is our conclusion, based upon the information submitted, that you and your subordinate chapters, appearing on a list submitted March 29, 1961 on your behalf by your representative, are entitled to exemption from Federal income tax under the provisions of section 501(a) as organizations described in section 501(c)(6) of the 1954 Code.

Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Our ruling dated October 27, 1960, which held that you are not entitled to exemption from Federal income tax as an organization described in section 501(c)(3) of the Code and our ruling dated May 27, 1961, and the supplements thereto which held you and your subordinate chapters exempt from Federal income tax under the provisions of section 101(9) of the 1939 Code (Section 501(c)(7) of the 1954 Code) are hereby modified to the extent that they are inconsistent with this ruling.

It will not be necessary for you or your subordinate chapters referred to above to file Federal income tax returns unless you are subject to the taxes imposed by section 511 of the Code and are required to file Form 990-C for the purpose of
Sigma Delta Chi, Profes-
Journalistic Society
f/x/a Sigma Delta Chi
Journalistic Fraters

reporting unrelated business taxable income. So long as the
exception remains in effect, you and your subordinate
chapters are required to file annually, after the close of
your annual accounting period, an information return, Form
990, with your District Director unless such subordinate
chapters are included in a group return filed by you purs-
uant to existing regulations.

You should furnish this office the following information,
annually, not later than 65 days after the close of your
annual accounting period:

1. Lists showing the names and mailing addresses
of your new subordinate chapters and the names
and addresses of any chapters which have ceased
to exist or have changed their names or addresses.
The names should be arranged in alphabetical or
numerical order. In lieu of the lists referred to above you may, if you publish a directory of
your chapters, submit copies of your published
directory. One copy of the list or directory
should be submitted for this office, and one copy
for each district in which your subordinate
chapters are located.

2. A statement signed by one of your principal
officers stating whether or not the information
upon which your original group ruling was based
is applicable in all respects to the subordinate
chapters.

3. A statement if, at the close of the year there
were no changes in your roster.

4. A statement of any changes in the character,
purposes, or method of operation of your organi-
sation or those of your subordinate chapters.
 Sigma Delta Chi, Professional Journalistic Society
f/k/a Sigma Delta Chi, Professional Journalistic Fraternity

5. Duplicate copies of amendments to charters or bylaws of your organisation or those of your subordinate chapters.

The various District Directors of Internal Revenue for the districts in which you and your subordinate chapters referred to herein are located are being advised of this action.

Very truly yours,

(Signed) J. P. Worley
Chief, Exempt Organisations Branch

Cc: Mr. Charles R. Cutler
c/o Kirkland, Ellis, Hodson, Chaffets & Masters
800 World Center Building
Washington 6, D.C.

Cc: Mr. Willis D. Nance
c/o Kirkland, Ellis, Hodson, Chaffets & Masters
Prudential Plaza
Chicago 1, Illinois

Cc: DD, Chicago (2) together with two copies of ruling dated October 27, 1960 and copy of Form 1024 with attachments

GJMantich/cr/3-2h-61
Sigma Delta Chi, Professional Journalistic Fraternity
35 East Wacker Drive
Chicago 1, Illinois

Gentlemen:

We have considered your application for exemption from Federal income tax under the provisions of section 501(c) as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

Our records disclose that by ruling dated May 27, 1941, and by supplements thereto, it was held that you and your subordinate chapters are exempt from Federal income tax under the provisions of section 101(7) of the 1939 Code which corresponds to section 501(c)(7) of the 1954 Code.

Your purposes as set forth in your articles of incorporation are as follows:

1. To associate journalists of talent, energy and truth into a more intimately organized unit of good fellowship;

2. To assist the members in acquiring the noblest principles of journalism and to cooperate with them in this field;

3. To advance the standards of the press by fostering a higher ethical code, thus increasing its value as an uplifting social agency.

Your bylaws provide, in part, as follows:

"Sigma Delta Chi was founded at DePauw University, Greencastle, Indiana, on April 17, 1909, as an honorary journalistic fraternity. Its growth was along professional lines, and by action of the National Convention at Columbia, Missouri, in 1916, it was definitely established and designated as a professional journalistic organization.

Sigma Delta Chi includes in its membership employers and employees, thus providing a common meeting ground for both. It has been the constant endeavor of the organization to
improve the relationship between them, without committing Sigma Delta Chi to the programs or policies of either."

Your bylaws provide for three classes of memberships, namely undergraduate, professional and fellows.

Your activities include, among other things, the holding of annual conventions and the preparation and distribution of your publication titled the "Quill".

The submitted financial statements disclose receipts from membership dues, initiation fees, investments, insignia sales, quill advertising and circulation, conventions and contributions. Disbursements were made for salaries, rent, postage, membership dues mailing and postage, printing, stationery and supplies, quill expenses which include printing, commission and outside editorial expense, and convention expenses.

Section 501(c)(3) of the Code reads in part as follows:

"(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, * * * *

Section 1.501(c)(3)-1 of the regulations, published as Treasury Decision 6391 in Internal Revenue Bulletin, Cumulative Bulletin 1959-2 at page 139, provides that for an organization to qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code, it must, among other things, be both organized and operated exclusively for one or more of the purposes specified in that section of the law. If an organization fails to meet either the organizational or operational test, it is not exempt. It is further provided in the regulations that in no case shall an organization be considered to be organized exclusively for one or more exempt purposes if, by the terms of its articles, the purposes for which such organization is created are broader than the purposes specified in section 501(c)(3). The regulations further provide that an organization is not organized or operated exclusively for one or more of the specified purposes unless it serves a public rather than a private interest. An organization is organized exclusively for one or more exempt purposes only if its articles of organization limit its purposes to one or more exempt purposes, and do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes. An organization
will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of the exempt purposes specified in section 501(c)(3) of the Code.

It is our conclusion on the basis of the information submitted that you are neither organized nor operated exclusively as an organization described in section 501(c)(3) of the Code for the following reasons: (1) Your purposes as stated in your articles of incorporation are broader than and are not limited to, those specified in section 501(c)(3); and (2) your method of operation indicates that your activities are directed primarily towards the social and professional betterment of your members rather than for objects which may be considered "exclusively educational".

In view of the foregoing, it is held that you are not entitled to exemption from Federal income tax under the provisions of section 501(a) as an organization described in section 501(c)(3) of the 1954 Code.

Contributions made to you are not deductible as charitable contributions defined in section 170(c) of the 1954 Code.

Accordingly, our ruling of May 27, 1941 is considered to be correct and remains in effect under the applicable provisions of the 1954 Code.

If you do not agree with this ruling, you may, within thirty days from the date of this letter, file a protest in accordance with the enclosed instructions. Any protest filed will be given careful consideration, and a conference in the National Office in Washington will be granted, if requested.

In the event we do not hear from you within the time specified above, the District Director of Internal Revenue, Chicago, Illinois, will be furnished a copy of this ruling, and thereafter any questions concerning the matter should be addressed to that office.

Very truly yours,

[signature]

Chief, Exempt Organizations Branch

Enclosure:
THE Publication No. 183
Sigma Delta Chi,
Professional Journalistic Fraternity,
35 East Walker Drive,
Chicago, Illinois.

Sirs:

Reference is made to the evidence submitted for use in determining your status and the status of your subordinate chapters for Federal income and employment tax purposes.

It is the opinion of this office based upon the evidence presented that you and your subordinate chapters appearing in the list submitted by James C. Kiper, Executive Secretary, and sworn to May 1, 1941 are exempt from Federal income tax under the provisions of section 101(g) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, you and your subordinate chapters will not be required to file returns of income unless there is a change in the character, purposes or methods of operation of your organization or of your subordinate chapters. Any such changes should be immediately reported to you by this Bureau in order that the effect of the changes upon your present exempt status may be determined.

You should furnish the Bureau annually on the calendar year basis lists in quadruplicate showing only the names and addresses of any subordinate chapters which were chartered during the calendar year and the names and addresses of any chapters which for any reason ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether or not the information heretofore submitted by you and on which this ruling is based is applicable in all respects to the new chapters appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the
Sigma Delta Chi,

express provisions of section 1301(a)(1) of the Internal Revenue Code, you and your subordinate chapters will not be required to file capital stock tax returns for future years as long as the exemption from income tax is effective.

The determination of your status and that of your subordinate chapters for Federal employment tax purposes will be made the subject of a separate communication.

A copy of this ruling is being transmitted to the collectors of internal revenue for the various districts in which your subordinate chapters are located.

By direction of the Commissioner.

Respectfully,

(Signed) T. Hoyne

Deputy Commissioner.

LIA/KS-1
**U.S. Treasury Department—Internal Revenue Service**

**Exemption Application**

(To be made only by a principal officer of the organization claiming exemption)

For use of organizations applying for exemption under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code of 1954, which are organized and operated exclusively for one of the following purposes (check purpose(s)):

- Religious
- Charitable
- Educational
- For the prevention of cruelty to children or animals
- Testing for public safety
- Literary

If the space provided for the insertion of information or data under any of the questions below is inadequate for the purpose, additional sheets may be used which should be properly identified and securely attached hereto.

---

**Full Name of Organization**

Sigma Delta Chi, Professional Journalistic Fraternity

**Date of Application**

March 31, 1960

**Address**

35 East Wacker Drive, Chicago 1, Illinois

---

**Date of Incorporation**

March 12, 1958

---

**Purpose**

To encourage and develop young journalists; to educate and inform practicing journalists; to elevate journalistic standards; to promote freedom of information and safeguard freedom of the press.

---

**Membership Dues and Fees, Magazine Advertising and Circulation Sales, Investment Income, Convention Registration Fees**

---

**Operating and supervising a nation-wide network of Professional and Undergraduate chapters, each conducting a program of education for their members; publish monthly magazine; sponsor lectures; present awards; conventions.**

---

**Collection of membership dues and initiation fees, advertising sales income and incidental revenues.**

---

**What, if any, previous activities of the organization have been discontinued?**

None
Property would be given or conveyed to a generally recognized well established institution or organization devoted to education or professional service in field of journalism.

12. After July 1, 1952, did the creator of your organization, or a contributor to your organization, or a brother or sister (whore or half brother), spouse, ancestor, or lineal descendant of such creator or contributor, or a corporation owned 20% percent or more of voting stock or 20% percent or more of value of all stock) directly or indirectly by such creator or contributor—if answer is yes to any of the following in “Yes” attach detailed statement.

13. Attach to this application
A. A classified statement of receipts and expenditures during the last complete year of operation.
B. A classified statement of assets and liabilities as of the end of the last complete year of operation.
C. 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 setting forth your name and purpose (confidential copies should be furnished).
D. A copy of by-laws or other similar acts of regulations.
E. 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 and under such lease, together with copies of all agreements with other parties for development of the property.

14. If exemption is claimed as an exclusively educational organization and a regular course and faculty are not normally maintained and a regularly organized body of pupils or students is not normally in attendance at the place where the vocational activities are regularly carried on, there should be attached specimen copies of any books, pamphlets, leaflets, or other printed matter issued or distributed during the last complete year of operations.

SIGNATURE AND VERIFICATION
I, the undersigned, president, vice president, treasurer, assistant treasurer, chief accounting officer (or other duly authorized officer) of the organization for which this application is made, declare under the penalties of perjury that this application (including any accompanying statements) has been examined by me, solely, to the best of my knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the Internal Revenue Code and the regulations thereunder.

[Signature]
Chairman of the Council-Board

March 21, 1960

IMPORTANT
A statement or contention by any organization that it is exempt from income tax under section 501 (a) of the Internal Revenue Code of 1954 and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax. Unless the Commissioner has determined that an organization is exempt, it must present and file a complete income tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified in this list, together with any other facts deemed material to the question, with the intent, possibly delayed, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and the annual return which will be required.
QUESTIONNAIRE

FOR USE IN CLAIMING EXEMPTION FROM FEDERAL INCOME TAX UNDER SECTION 101(1), (2), (7), OR (8) OF THE INTERNAL REVENUE CODE AND THE CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

(Indicate by check under which subsection exemption is claimed)

1. ☐ Section 101(1). Labor, Agricultural, or Horticultural Organizations.
2. ☑ Section 101(3). Fraternal Beneficiary Societies, etc.
3. ☐ Section 101(7). Business Leagues, Chambers of Commerce, etc.
5. ☐ Section 101(8). Local Associations of Employees.

AFFIDAVIT

(To be made only by a principal officer of the organization claiming exemption)

STATE OF Illinois

COUNTY OF Cook

James C. Kiper  
(Name of person making affidavit)

Executive Secretary  
(Title of officer—e.g. president, secretary, etc.)

Sigma Delta Chi, Professional Journalistic Fraternity  
(Full name of organization)

35 East Wacker Drive, Chicago, Illinois  
(Complete address, including street and number—post office box, etc.)

and that the following answers and statements, including all statements attached hereto, are complete and true to the best of his knowledge and belief:

1. Is the organization incorporated?  No.  If so, under the laws of what State?  

(Yes or no)  

(If incorporated, state the manner of organization and the date thereof)

Organized as a college fraternity by 10 undergraduate students at DePauw University, Greencastle, Indiana, on April 17, 1909.

2. Is the organization the outgrowth or continuation of any form of predecessor?  No.  If so, state the name of such predecessor and the period during which it was in existence.

(Yes or no)
3. Has the organization filed Federal income-tax returns? No. If so, for what year or years? 

4. State briefly the specific purposes for which the organization was formed. (Do not quote from, or make reference to, the articles of incorporation or bylaws for this purpose.) To provide common ground for wholesome fellowship among students of journalism and members in the professional field; to provide activities designed to inspire members to abide by high professional ethics and standards; to provide beneficial services of a nonpecuniary nature to the members; and to sponsor and/or perform useful services contributing toward the advancement of journalism as a profession.

5. State all sources from which income is derived. General income is derived from the Quill Endowment Fund, membership dues, and initiation fees. Incidental income is derived from the distribution of insignia, from the distribution of the fraternity's monthly publication which generally is limited to members, and from nominal reimbursement of expenses by members aided in acquiring employment through fraternalistic contacts. Publication and distribution of a monthly magazine; support of a program of awards and contests designed to recognize and stimulate superior work; and the maintenance of a general office by which all service are performed; and rendering assistance to members seeking employment.

6. Is capital stock issued and outstanding? No. If so, state (a) the class or classes of such stock, (b) number and par value of the shares, (c) the consideration for which issued, and (d) whether or not any dividends or interest has been or may be paid on any class of such stock.

7. Has any distribution of any kind of corporate property ever been made to shareholders? No. If so, attach a separate statement containing full details of the date, amount, form of, and reason for such distribution.

8. Does any part of the net income inure to the benefit of any private shareholder or individual? No.

9. What specific activities is the organization presently engaged in? (Explain in detail.) General conduct of a service fraternity in the interest of journalism (see 4), including the issuance of a monthly publication.

10. If exemption is claimed under section 101(7), state whether the organization performs particular services for members, shareholders, or others, such as making credit investigations, furnishing credit reports, collecting accounts, inspecting products, or other similar undertakings? Yes. If so, attach a separate statement containing full details regarding such activities.
12. (a) What are the qualifications necessary to membership in the organization?

(12A) Membership is restricted to men. Members are initiated from both the undergraduate student and professional fields. Undergraduates must be in good standing at the university or college where the chapter is located, have above average scholarship rating, have junior or senior class standing, and must give evidence of professional journalistic ability and indicate intention of practicing journalism as his life profession. Men initiated from the professional ranks as professional members must have been engaged for at least two years, and be engaged at the time of their election, in journalism as defined by the fraternity. All candidates must be approved by the central office.

13. If exemption is claimed under section 101(3) as a fraternal beneficiary society, etc., state whether the organization operates under the lodge system, or for the exclusive benefit of the members of an organization operating under the lodge system means carrying on activities under a form of organization that comprises local branches, chartered by a parent organization and largely self-governing, called lodges, chapters, or the like, under a lodge system. (List of "lodge" is attached.)

(a) In the case of a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization, under the seal of that organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.

(b) In the case of a parent or grand lodge, attach a statement showing (1) the number of subordinate lodges in active operation, and (2) whether periodic meetings are actually held.

14. Attach to this questionnaire a classified statement of the receipts and expenditures of the organization during the last complete year of operation and a complete statement of the assets and liabilities as of the end of that year; a copy of the articles of incorporation, if incorporated, or if not incorporated, a copy of the articles of association, constitution, or other document setting forth the aims and purposes of the organization; and a copy of the bylaws, or other similar code of regulations.

All the space provided for the insertion of information or data under any of the above questions is adequate for the purpose. Additional sheets may be used which shall be properly identified and securely attached hereto. (2-11-19)
A mere claim or contention by a corporation (or other organization) that it is exempt from income tax under section 101 of the Internal Revenue Code and the corresponding provisions of prior revenue acts, will not relieve the corporation from filing income-tax returns and paying the tax. Unless the Commissioner has determined that a corporation is exempt, it must prepare and file a complete income-tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified herein, together with any other facts deemed material to the question, with the least possible delay, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and if it is held to be exempt, no further returns of income will be required.

James C. Hines

[Signature of officer making affidavit]

Subscribed and sworn to before me this 7th day of April, 1941.

[Notary's Seal]

[Signature of officer administering oath]

Notary Public

(This affidavit may be executed without cost before any Internal Revenue officer authorized to administer oaths.)
CONSTITUTION and BY-LAWS

of

SIGMA DELTA CHI
Professional Journalistic Fraternity

(As Amended in 1938)

Issued January 1, 1939
STATE OF ILLINOIS
OFFICE OF THE SECRETARY OF STATE

To all to whom these presents Shall Come, Greeting:

Whereas, Articles of Amendment to the Articles of Incorporation
 duly signed and delivered

SIGMA DELTA CHI, PROFESSIONAL JOURNALISTIC FRATERNITY
have been filed in the Office of the Secretary of State on the 8th
day of March 1961, as provided by the "GENERAL NOT
FOR PROFIT CORPORATION ACT" of Illinois, approved July 17, 1923 in force
January 1, 1924.

Therefore, I, CHARLES C. 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
Amendment and attach thereto a copy of the Articles of Amendment to
the Articles of Incorporation of the aforesaid corporation.

In Testimony Whereof, I have set my hand and cause to
be affixed the Great Seal of the State of Illinois

Seal at the city of Springfield this 8th
day of March 1961 and
of the Independence of the United States
the one hundred and 55th.

[Signature]
SECRETARY OF STATE
ARTICLES OF AMENDMENT
in the
ARTICLES OF INCORPORATION
under the
GENERAL NOT FOR PROFIT CORPORATION ACT

To CHARLES P. CARPENTIER, Secretary of State, Springfield, Illinois.

The undersigned corporation, for the purpose of amending its Articles of Incorporation and pursuant to the provisions of Section 33 of the “General Not For Profit Corporation Act” of the State of Illinois, hereby executes the following Articles of Amendment:

1. The name of the corporation is **Sigma Delta Chi, Professional Journalistic Fraternity**

2. There are ___ 5000 ___ members, having voting rights with respect to amendments:

   (Specify parishes, a, b, c, or c not applicable)

3. (a) At a meeting of members, at which a quorum was present, held on **December 9, 1969**

   (b) At the meeting of members present, the following amendment or amendments were adopted in the manner prescribed by the “General Not For Profit Corporation Act” of the State of Illinois:

   **Resolved, that the Articles of Incorporation of this corporation be, and the same hereby are amended in the following respect:**

   **The name of this corporation is hereby changed from “Sigma Delta Chi, Professional Journalistic Fraternity” to “Sigma Delta Chi, Professional Journalistic Society.”**
IN WITNESS WHEREOF, the undersigned corporation has caused these Articles of Amendment to be executed in its name by its President, and its Secretary, this 23rd day of February 1961.

Sigma Delta Chi, Professional Journalistic Fraternity

[Corporate Seal]

By

[Signature]

[Title]

[Title]

STATE OF California

COUNTY OF Oran.e

I, Elaine Levand, a Notary Public, do hereby certify that on the 24th day of February 1961, Walter Burnnous, personally appeared before me and, being first duly sworn by me, acknowledged that he signed the foregoing document in the capacity therein set forth and declared that the statements therein contained are true.

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

[Seal]

[Signature]

[Seal]

ELAINE LEVAND
Notary Public

My Commission Expires July 14, 1964

[Filed]

MAR 24 1961

F. 262

3262
CONSTITUTION

of

SIGMA DELTA CHI
Professional Journalistic Fraternity

FOREWORD

SIGMA DELTA CHI was founded at DePaul University, Greencastle, Indiana, on April 17, 1909, as an honorary journalistic fraternity. Its growth was along professional lines, and by action of the National Convention at Columbia, Missouri, in 1916, it was definitely established and designated as a professional journalistic organization. It is the oldest organization of its kind.

SIGMA DELTA CHI includes in its membership employers and employees, thus providing a common meeting ground for both. It has been the constant endeavor of the organization to improve the relationship between them, without committing Sigma Delta Chi to the programs or policies of either.

SIGMA DELTA CHI is a non-secret organization.

The term "journalism" is defined by Sigma Delta Chi to include the following: The direction of the editorial policy of, the editing of and the writing for newspapers, magazines, press or syndicate services; professional or business publications; journalistic research; journalism teaching; radio news production; and the procurement and dissemination of public information, excepting advertising.

Purpose and Objects

In order to associate college journalists of talent, truth and energy into a more intimately organized unit of good fellowship, and in order to assist the members in acquiring the noblest principles of journalism and to cooperate with them in this field, and in order to advance the standard of the press by fostering a higher ethical code, thus increasing its value as an uplifting social agency, we do hereby establish and ordain this constitution of Sigma Delta Chi.

ARTICLE I.--Name

Section One -- The name of this organization shall be: Sigma Delta Chi, Professional Journalistic Fraternity.

ARTICLE II.--Motto and Watchword

Section One -- The motto of this fraternity shall be: He Serves Best Who Serves the Truth.

Section Two -- The watchword of this fraternity shall be: Talent, Truth, Energy.
ARTICLE THREE -- Badge

Section One -- The badge of the fraternity shall be a small, four-shaped hypocycloid; upon this a raised field of black of the same shape, slightly smaller. In the center shall be a white gold-edged scroll pierced vertically by a gold quill pen. Horizontally across the face of the scroll shall be the Greek letters, Sigma, Delta, Chi, in gold. To the right of the scroll shall be a five-pointed star in gold.

Section Two -- The pledge emblem of the fraternity shall be a silver quill, five-eighths of an inch in length, dipped in black enamel.

ARTICLE FOUR -- Membership

Section One -- There shall be four classes of membership, namely: Undergraduate, Professional, Associate and National Honorary, as follows:

Section Two -- Undergraduate members shall be chosen from senior male students in good standing and with above average scholastic rating in the college or university where the chapter is established.

Section Three -- Professional members shall be: a) Undergraduate members who have been eligible by having been engaged at least two (2) years in reporting or editorial work on newspapers, magazines, press or syndicate services, professional or business publications; or in journalism research; journalism teaching; radio news programming; and the preparation and dissemination of public information, excepting advertising; and by applying to the Executive Council for such membership.

b) Men selected from the professional field by Undergraduate and Professional chapters, with the written consent of the Executive Council for each individual case, each member so elected to have been engaged at least two years, and to be engaged at the time of his election, in reporting or editorial work on newspapers, magazines, press or syndicate services; professional or business publications; or in journalism research; journalism teaching; radio news preparation; and the preparation and dissemination of public information, excepting advertising.

Section Four -- Associate members shall be: a) Professional members who have ceased to practice journalism for a period of three (3) years may retain Associate but not Professional membership in the organization.
Constitution - 3

b) Associate members in good standing shall retain all privileges of Professional membership except that of voting on questions submitted to Professional chapters, and that of holding office in the organization, including that of delegate to the National Convention; provided, however, that employment of a Professional member by the organization in an executive capacity shall not deprive such member of the privilege of that membership.

c) On application to the Executive Council accompanied by proof that he is again engaged in journalism as defined by the organization, the Associate member shall be reinstated to Professional membership without fee.

d) Associate members to remain in good standing shall pay the same annual membership dues as Professional members.

Section Five -- NATIONAL HONORARY MEMBERSHIP shall be an honor conferred by the national organization on non-members (male) of high distinction in journalism. National Honorary Members shall be elected by the National Convention and nomination for such election may be made to the National Convention by Undergraduate or Professional chapters, by delegates to the National Convention or by the Executive Council. Initiation shall be by the chapter designated for such purpose by the Executive Council, and immediately upon initiation a National Honorary Member shall acquire full Professional membership status.

Section Six -- No person shall be a member of Sigma Delta Chi until he has been initiated and has been registered on the national roll, and until he has been assigned a national number.

Section Seven -- No member of a college or university fraternity of two or more chapters composed of and limited to members expecting to follow the profession of journalism in any field, shall be eligible for membership in Sigma Delta Chi. Any member of Sigma Delta Chi who accepts membership in such a fraternity forfeits all rights to membership in Sigma Delta Chi.

ARTICLE FIVE -- Chapters

Section One -- Undergraduate chapters may be established at universities and colleges which have a school or department of journalism.

4) Upon presentation of a formal petition by a group or organization of students, each one of whom shall have expressed the intention of pursuing the profession of journalism, may be granted a charter as an Undergraduate chapter of Sigma Delta Chi by a three-fourths vote of the delegates present at a National Convention of the organization. In order for a petition to be voted on by the convention, it must be in the hands of the National Secretary at least thirty (30) days prior to such Convention. The Secretary shall promptly notify all chapters of the receipt of such petition.
Article Five continued:

b) If at any time a petition for a charter shall be offered and it shall appear unwise to wait for action by the convention, the petition shall be acted upon by the Executive Council. If favorably acted upon by the Executive Council, the petition shall be submitted to the chapters for a vote. Upon favorable vote of three-fourths of the chapters, the Executive Council may install the charter immediately.

c) In case two chapters cast negative votes against a petition which has been presented in the interim between Conventions, it shall be laid on the table for thirty days, while an inquiry is made as to the cause; following which a new vote may be taken. If, upon a second ballot, there is an affirmative vote of three-fourths of the chapters, the charter shall be granted.

Section Two -- A Professional chapter may be established by ten (10) or more Professional members of three different Undergraduate chapters living in any city, but no more than one Professional chapter may be established in any one city.

d) Charters to Professional chapters shall be granted upon the approval of a majority vote of the Executive Council, or by a majority vote of the delegates to a National Convention.

ARTICLE SIX -- Publications

Section One -- The official publication of the organization shall be called The QUILL.

Section Two -- All publications of the organization shall be under the control of a board to be known as The Publication Board, which shall consist of the President and two immediate Past Presidents of the organization. This board shall be responsible to the Convention for the conduct and finance of all publications. The President shall be chairman of this board.

Section Three -- The QUILL shall be under the immediate charge of an Editor who shall be reimbursed by a sum to be determined annually by the Publication Board. The Editor shall be chosen by and be responsible to the Publication Board.

ARTICLE SEVEN -- Officers

Section One -- The officers of the organization shall be: President, Vice-President in charge of Professional Chapter Affairs, Vice-President in charge of Undergraduate Chapter Affairs, Vice-President in charge of Expansion, Secretary, Treasurer, and an Honorary President. In addition, a National Historian shall be appointed.

Section Two -- The officers shall be elected by the convention and shall hold office for one year, or until the next convention. The National Historian shall be appointed by the President, subject to the approval of the Executive Council. Officers shall not continue in the same office for more than three years.
Article Seven continued:

Section Three -- Vacancy in any office, save that of President, shall be filled by the Executive Council.

Section Four -- The President shall be the chief executive of the organization and shall preside at the Convention. He shall have charge of the relations of the organization with other organizations and in addition shall have the usual powers and duties of a president in accordance with the spirit of the constitution and By-laws. He shall have authority to require a report from any chapter or officer of the organization at any time.

Section Five -- The Vice-President in charge of Professional Chapter Affairs shall succeed to the position of the President in event of a vacancy in that office or shall serve in his place in his absence or incapacity. He shall organize, direct and stimulate the activities of the Professional chapters, and shall work for the furtherance of the aims of Sigma Delta Chi through Professional members of the organization.

Section Six -- The Vice-President in charge of Undergraduate Chapter Affairs shall succeed to the duties of the President in the event of the incapacity or absence of the President and Vice-President in charge of Professional Chapter Affairs. He shall have advisory supervision of the activities of the Undergraduate chapters and shall have charge of a chapter visitation program.

Section Seven -- The Vice-President in charge of Expansion shall succeed to the office of the President in the event of the incapacity or absence of the President and other Vice-Presidents. He shall direct the expansion of the organization in accordance with the constitution and policies laid down by the Executive Council.

Section Eight -- The Secretary shall care for the general correspondence of the organization, shall keep the membership records, and shall supervise the issuance of badges and certificates. He shall receive all funds, paying such funds to the Treasurer upon proper remittance forms. He shall act as secretary of the National Convention. He shall have such other duties as may be prescribed in the By-laws or which the Convention may from time to time direct.

Section Nine -- The Treasurer shall receive from the Secretary all funds of the organization, shall care for such funds, paying them out as ordered on proper voucher, keep complete accounts and report to the President, to the Executive Council, or the convention as instructed.
ARTICLE EIGHT -- Executive Council and Regional Directors

Section One -- The Executive Council shall be composed of the Past President, who shall be chairman, the President, the Vice- Presidents, the Secretary, who shall be secretary of the Executive Council, the Treasurer, and four members elected by each Convention to serve one year or until the next Convention and who shall be known as Executive Councilors.

Section Two -- The Executive Council shall be the executive body of the Fraternity when the Convention is not in session. It shall determine its own rules of procedure, but its acts shall be reported to the Convention and shall be subject to ratification thereby.

Section Three -- Any vacancy in the Executive Council other than a vacancy among the officers of the Fraternity shall be filled by vote of the remaining members of the Executive Council, and the Executive Councilor so elected shall serve for the unexpired portion of the term for which his predecessor was elected or until the next Convention.
ARTICLE NINTH -- Convention

Section One -- Convention shall be the supreme legislative and Executive body of the organization and its powers shall be complete and general. It shall be held at least biennially at a time and place designated by the preceding Convention, provided that the time and place of the meeting may be changed by the Executive Council for good and sufficient reason.

Section Two -- Convention shall be composed of delegates from the Undergraduate and Professional chapters, the national officers and the Executive Councilors.

Section Three -- Each Undergraduate and each Professional chapter shall have one vote in Convention. Undergraduate chapter delegates cannot vote by proxy for Professional chapters.

Section Four -- No chapter shall be eligible to vote whose financial standing has been disapproved by the Executive Council.

Section Five -- Two-thirds of the delegates to Convention shall constitute a quorum for the election of officers and transaction of business.

Section Six -- No chapter, either Undergraduate or Professional, shall be considered in good standing unless it be represented at Convention. Failure to send a delegate to Convention shall not relieve an Undergraduate chapter of its pro rata Convention assessment.

Section Seven -- Delegates of groups whose charters have been granted but which have not been installed as chapters of the Fraternity, are entitled to seats in Convention and may enter into full discussion, but shall not be entitled to vote.

Section Eight -- The following shall be the order of business for Convention:

1. Reception and registration of delegates.
2. Presentation of credentials and roll call of delegates.
3. Reading of minutes of preceding Convention.
4. Reports of officers.
5. Reports of Executive Council, Publication Board and standing committees.
6. Appointment of committees.
7. Unfinished business.
10. Installation of officers.
11. Adjournment.
ARTICLE TEN -- Amendment

Section One -- This Constitution may be amended by a two-thirds vote of the Undergraduate chapters upon referendum ballot.

Section Two -- Proposals to amend by referendum may be originated by Convention where a two-thirds favorable vote shall be necessary to send the proposal to referendum, or by the Executive Council upon majority vote of the members, or by any Undergraduate or Professional chapter by certifying to the Secretary of the organization that such proposal has been endorsed by a two-thirds vote of the membership of the chapter.

Section Three -- If on referendum ballot the two-thirds vote necessary to carry involves a fractional total, the requirement of a fraction larger than one-half shall be regarded as the requirement of a full vote, but the fraction shall be omitted from consideration if it is less than one-half.

Section Four -- This Constitution may also be amended by a two-thirds vote of the delegates to a Convention, providing that the proposal to amend and the exact wording of the amendment shall have been submitted to the Undergraduate and Professional chapters of the organization not less than thirty days prior to the opening date of the Convention and providing also that the proposal shall have been originated by the Executive Council, or by an Undergraduate or a Professional chapter in the manner set forth in section two hereof.
Sigma Delta Chi, Professional
Journalistic Society
9, 70's Sigma Delta Chi, Professional
Journalistic Fraternity
35 East Wacker Drive
Chicago 1, Illinois

Gentlemen:

This is in reply to the information submitted for use in determining your status and that of your subordinate chapters for Federal income tax purposes under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, or in the alternative under the provisions of section 501(c)(4) of the 1954 Code.

It is our conclusion, based upon the information submitted, that you and your subordinate chapters, appearing on a list submitted March 20, 1961 on your behalf by your representative, are entitled to exemption from Federal income tax under the provisions of section 501(a) as organizations described in section 501(c)(6) of the 1954 Code. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Our ruling dated October 27, 1960, which held that you are not entitled to exemption from Federal income tax as an organization described in section 501(c)(3) of the Code and our ruling dated May 27, 1941, and the supplements thereto which held you and your subordinate chapters exempt from Federal income tax under the provisions of section 101(9) of the 1939 Code (section 501(c)(7) of the 1954 Code) are hereby modified to the extent that they are inconsistent with this ruling.

It is not necessary for you or your subordinate chapters referred to above to file Federal income tax returns unless you are subject to the taxes imposed by section 511 of the Code and are required to file Form 990-T for the purpose of
 Sigma Delta Chi, Professional
 Journalistic Society
 s/a Sigma Delta Chi, Professional
 Journalistic Fraternity

reporting unrelated business taxable income. So long as the
exception remains in effect, you and your subordinate
chapters are required to file annually, after the close of
your annual accounting period, an information return, Form
990, with your District Director unless such subordinate
chapters are included in a group return filed by you purs-
uant to existing regulations.

You should furnish this office the following information,
annually, not later than 45 days after the close of your
annual accounting period:

1. Lists showing the names and mailing addresses
   of your new subordinate chapters and the names
   and addresses of any chapters which have ceased
to exist or have changed their names or addresses.
The names should be arranged in alphabetical or
numerical order. In lieu of the lists referred
to above you may, if you publish a directory
of your chapters, submit copies of your published
directory. One copy of the list or directory
should be submitted for this office, and one copy
for each district in which your subordinate
chapters are located.

2. A statement signed by one of your principal
   officers stating whether or not the information
   upon which your original group ruling was based
   is applicable in all respects to the subordinate
   chapters.

3. A statement if, at the close of the year there
   were no changes in your roster.

4. A statement of any changes in the character,
purposes, or method of operation of your organi-
ation or those of your subordinate chapters.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of your subordinate chapters.

The various District Directors of Internal Revenue for the districts in which you and your subordinate chapters referred to herein are located are being advised of this action.

Very truly yours,

J. T. Worley

Chief, Exempt Organizations Branch
Dear Delta Chi, Professional Journalistic Fraternity

710 Wacker Drive
Chicago 1, Illinois

Gentlemen:

We have considered your application for exemption from Federal income tax under the provisions of section 501(a) as an organization described in section 501(a)(3) of the Internal Revenue Code of 1954.

Our records disclose that by ruling dated May 17, 1941, and by supplements thereto, it was held that you and your subordinate chapters are exempt from Federal income tax under the provisions of section 501(9) of the 1939 Code which corresponds to section 501(9) of the 1954 Code.

Your purposes as set forth in your articles of incorporation are as follows:

1. To associate journalists of talent, energy and spirit into a more intimately organized and of good fellowship;

2. To assist the members in acquiring the highest principles of journalism and to cooperate with them in this field;

3. To advance the standards of the press by fostering a higher ethical code; thus increasing its value as an uplifting social agency.

Your bylaws provide, in part, as follows:

Delta Chi was founded at DePauw University, Greencastle, Indiana, on April 17, 1909, as an honorary journalistic society. Its growth was along professional lines; and by the National Convention at Columbia, Missouri, in 1916, it was established and designated as a professional journalistic organization.

Delta Chi includes in its membership employers and writers, thus providing a common meeting ground for both.

The constant endeavor of the organization to
Gama Delta Chi, Professional Journalistic Fraternity

Improve the relationship between text, without committing Gama Delta Chi to the program of policy of either.

bylaws provide for three classes of memberships, namely undergraduate, professional and fellows.

The activities include, among other things, the holding of annual conventions and the preparation and distribution of your publication titled the "Quill".

The submitted financial statements disclose that from membership dues, initiation fees, investments, insignia sales, quill advertising and circulation, conventions and contributions. Expenses were made for salaries, rent, postage, membership dues mailing and postage, printing, stationery and supplies, quill expenses which include printing, commissions and outside editorial expense, and convention expenses.

Section 501(c)(3) of the Code reads in part as follows:

"(3) Corporations, and any community chest, fund, or foundation, organised and operated exclusively for religious, charitable, educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual, etc.

Section 1.501(c)(3)-1 of the regulations, published as Treasury Decision 4381 in Internal Revenue Bulletin, Cumulative Bulletin 1957-2 at page 139, provides that for an organization to qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code, it must, among other things, be both organized and operated exclusively for one or more of the purposes specified in that section of the law. If an organization fails to meet either the organizational or operational test, it is not exempt. It is further provided in the regulations that in no case shall an organization be considered to be organized exclusively for one or more exempt purposes, if, by the terms of the organization, the purposes for which such organization is created

for the purposes specified in section 501(c)(3), the

A provision that an organization is not organized or operated for one or more of the specified purposes unless it is rather than a private interest. An organization is not organized or operated for one or more exempt purposes, only if its articles fail to specify its purposes as one or more exempt purposes, and do not

over the organization to engage, otherwise than as an

part of its activities, in activities which in themselves

existence of one or more exempt purposes. An organization
Delta Chi, Professional Journalistic Fraternity

will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of the exempt purposes specified in section 501(c)(3) of the Code.

In our conclusion on the basis of the information submitted that you are neither organized nor operated exclusively as an organization described in section 501(c)(3) of the Code for the following reasons:
1. Your purposes as stated in your articles of incorporation are broader than and are not limited to those specified in section 501(c)(3);
and (2) your purposes as stated in your articles of incorporation are
and (2) your method of operation indicates that your activities are
directed primarily towards the social and professional betterment of
your members rather than for objects which may be considered "exclusively educational".

In view of the foregoing, it is held that you are not entitled to
exemption from Federal income tax under the provisions of section 501(a)
as an organization described in section 501(c)(3) of the 1954 Code.

Contributions made to you are not deductible as charitable contributions
defined in section 170(c) of the 1954 Code.

Accordingly, our ruling of May 21, 1951 is considered to be correct and
remains in effect under the applicable provisions of the 1954 Code.

If you do not agree with this ruling, you may, within thirty days from
the date of this letter, file a protest in accordance with the enclosed
instructions. Any protest filed will be given careful consideration,
and a conference in the National Office in Washington will be granted,
if requested.

In the event we do not hear from you within the time specified above,
the District Director of Internal Revenue, Chicago, Illinois, will be
notified and a copy of this ruling, and thereafter any questions concerning
the ruling, should be addressed to that office.

Very truly yours,

[Signature]

Chief, Exempt Organizations Branch

[Stamp: Exempt Organizations Branch 183]

[Stamp: 1/27/60]
Reference is made to the evidence submitted for use in determining your status for Federal income tax purposes under the provisions of section 101(g) of the Internal Revenue Code.

The records of the Bureau disclose that on May 27, 1941, you and your subordinate chapters were held to be exempt from Federal income taxation under the provisions of section 101(g) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

The evidence on which the ruling of May 27, 1941, was based discloses that you were organized in 1909 for the purpose of providing a common ground for wholesome fellowship among students of journalism and members in the professional field; to provide activities designed to inspire members to abide by high professional ethics and standards; and to sponsor and/or perform useful services contributing toward the advancement of journalism as a profession. It appears that you operate through subordinate chapters throughout the United States, all of which are identical in character, purposes, and method of operation.

Your income is derived largely from membership dues, Quill operating fund, insignia, and endowment funds and is expended principally for operating expenses, membership dues, insignia, Quill operating expense, and Scholarship awards.

Section 101(g) of the Internal Revenue Code provides for the exception of:

"Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes; or for the prevention of cruelty to children or animals, but no part of the net earnings of which inures to the benefit of any
private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation.

It seems clear from the facts set forth above that while you have educational features they are not of such a character as contemplated by the provisions of the above-quoted section of the law.

Accordingly, it is the opinion of this office that you and your subordinate chapters are not entitled to exemption under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

It is held, however, that you and your subordinate chapters are entitled to exemption under the provisions of section 101(9) of the Internal Revenue Code and corresponding provisions of prior revenue acts. Bureau ruling of May 27, 1941, is hereby affirmed.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

(Signed) E. L. McLean
Deputy Commissioner
Sigma Delta Chi,  
Professional Journalistic Fraternity,  
33 East Wacker Drive,  
Chicago, Illinois.

Sirs:

Reference is made to the evidence submitted for use in determining your status and the status of your subordinate chapters for Federal income and employment tax purposes.

It is the opinion of this office based upon the evidence presented that you and your subordinate chapters appearing in the list submitted by James C. Heyer, Executive Secretary, and sworn to May 1, 1941 are exempt from Federal income tax under the provisions of section 101(b) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, you and your subordinate chapters will not be required to file returns of income unless there is a change in the character, purposes or methods of operation of your organization or of your subordinate chapters. Any such changes should be immediately reported by you to this Bureau in order that the effect of the changes upon your present exempt status may be determined.

You should furnish the Bureau annually on the calendar year basis lists in quadruplicate showing only the names and addresses of any subordinate chapters which were chartered during the calendar year and the names and addresses of any chapters which for any reason ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether or not the information heretofore submitted by you and on which this ruling is based is applicable in all respects to the new chapters appearing on the lists and should be forwarded so as to reach this office not later than January 15 of the following year.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the
Sogan Delta Chi.

Express provisions of section 182(a)(1) of the Internal Revenue Code, you and your subordinate chapters will not be required to file capital stock tax returns for future years as long as the exemption from income tax is effective.

The determination of your status and that of your subordinate chapters for Federal employment tax purposes will be made the subject of a separate communication.

A copy of this ruling is being transmitted to the collectors of internal revenue for the various districts in which your subordinate chapters are located.

By direction of the Commissioner,

Respectfully,

[Signature]

Deputy Commissioner.

LIA/23-1
Mr. Charles R. Smith
500 World Center Building
Washington, D.C.

Mr. Willie M. Marcus
500 World Center Building
Chicago, Illinois

DD Chicago (2) together with
two copies of ruling dated
October 27, 1960 and copy
of Form 102 with attachments

Received May 27, 1961
Chief, Bonding Operations Branch

Very truly yours,

[Signature]

[Title]

[Address]
FORM 1023

EXEMPTION APPLICATION

(in case, exclusive of the organization claiming exemption)

1. Full Name of Organization
   Sigma Delta Chi, Professional Journalistic Fraternity

2. Complete Address (Number and street, post office box, etc.)
   35 East Huron Drive, Chicago 1, Illinois

3. Is the organization incorporated?
   Yes

4. If incorporated, under laws of what state?
   Illinois

5. If not incorporated, state the manner of organization
   ---

6. Is the organization the holder or tons in control of any form of endowment?
   Yes

7. Name(s) of individual(s) holding or controlling the endowment
   ---

8. Person(s) during which it was in existence
   1909 - 1959

9. Has organization filed personal income tax returns?
   No

10. The purpose(s) for which the organization was formed (Do not quote from, or make reference to, the articles of incorporation or by-laws for this purpose)
   To encourage and develop young journalists; to educate and inform practicing journalists; to elevate journalistic standards; to promote freedom of information; to safeguard freedom of the press.

11. Has any distribution of cash, income, property, or services been made to any individual as a result of membership?
   No

12. Has any distribution of cash, income, property, or services been made to any individual not as a result of membership?
   Yes

13. State all sources from which the organization's income is derived
   Membership dues and fees, magazine advertising and circulation sales, investment income, convention registration fees

14. Does any part of the organization's activities consist of producing a program or education for the general public?
   Yes

15. If yes, detail
   ---

16. Is the organization engaged in any activity other than its exempt purpose?
   Yes

17. Explain in detail
   Operating and supervising a national network of professional and undergraduate chapters, each conducting a program of education for its members; publish a monthly magazine; sponsor lectures; present national conventions.

18. Has any activity of the organization been discontinued?
   Yes

19. (Explain fully, giving dates of commencement and termination and the reasons for discontinuance.)
   None
Has sponsored legislation in both federal and state governments designed to require open meetings of public bodies and to give the public access to government records.

### 10. Am Any Payments Made to Members or Shareholders for Services Rendered the Organization?  
<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

### 11. Are Any Part of the Net Income of the Organization Impe to the Benefit of Any Private Individuals or Organization devoted to education or professional service in field of journalism?  
<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

### 12. If the Organization is a Hospital, State Number of Patient Days of Treatment.

<table>
<thead>
<tr>
<th>(1) Full Pay Patients</th>
<th>(2) Part Pay Patients</th>
<th>(3) Charity Patients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 13. In the Event of the Dissolution of the Organization, What Disposition Would Be Made of Its Property?

Property would be given or conveyed to a generally recognized well established institution or organization devoted to education or professional service in field of journalism.

### 14. Attach to this Application

- A statement of services and expenditures during the last complete year of operations.
- A complete statement of assets and liabilities as of the end of the last complete year of operations.
- A copy of articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting forth your aims and purposes (exacted copies should be furnished).
- A copy of your bylaws or other similar rules of regulation.
- In each case, if any in which you are the lessee or lessor of property, rent, personal, real, or personal, or in which you own or have an interest under such lease, together with copies of all agreements with other parties for development of the property.

### 15. Attach a copy of your application, including all financial statements and other relevant documents.

**SIGNATURE AND VERIFICATION**

I, the undersigned, president, vice president, treasurer, assistant treasurer, chief accounting officer (or other duly authorized officer) of the organization, do hereby certify that this application is true and correct, and that the information and data herein contained are true and correct, and that the organization is exempt from income tax under section 501 (c) of the Internal Revenue Code of 1954 and the corresponding provisions of prior revenue acts.

March 31, 1944

**IMPORTANT**

A more claim or contention by an organization that it is exempt from income tax under section 501 (c) of the Internal Revenue Code of 1954 and the corresponding provisions of prior revenue acts will not relieve the organization from filing income tax returns and paying the tax. Under the Commissioner has determined that an organization is exempt, it must prepare and file a complete income tax return for each taxable year of its existence. Accordingly, every organization that claims to be exempt should furnish the information and data specified herein, together with any other facts deemed material to the question, with the least possible delay, in order that the Commissioner can determine whether or not it is exempt. As soon as practicable after the information and data are received, the organization will be advised of the Commissioner's determination, and, the annual returns which will be required.
EXEMPTION APPLICATION

(scan only made by a principal officer of the organization claiming exemption)

(applying for exemption under section 501 (a) of the Internal Revenue Code of 1954, which are
sections.
Check below the applicable substitution.)

☐ Section 501 (c) (1) - Religious, educational, or charitable organizations.
☐ Section 501 (c) (5) - Labor, agricultural, or horticultural organizations.
☐ Section 501 (c) (6) - Social, mutual benefit, or fraternities, clubs, etc.
☐ Section 501 (c) (8) - Fraternal, benefit, or aid society, etc.

Local associations of employees.

Any organization claiming to be exempt must furnish the information and data specified in duplicate. If any
organization fails to submit the information and data required, the application will not be considered on its
merits.

Sigma Delta Chi, Professional Journalistic Fraternity

35 East Wacker Drive, Chicago 1, Illinois

Date Incorporated: Feb. 3, 1961

General Not-for-Profit Corporation Act of Illinois

Date Incorporated in Illinois:
Org. No. 7909
Date of Incorporation: 12/12/58

☒ No, Have filed Form 990 (exempt under 501(c)(7)).

Former organization incorporated: 3/12/58

If "Yes," attach a statement containing full details, including the name of the organization, the
reason for its incorporation, and the reason for its termination. Submit copies of the original articles of
incorporation signed by all officers, directors, and members of the organization.

If "Yes," attach a statement stating whether any dividends have been paid or whether any
corporations have been merged or consolidated, and the names of the persons and the authority
by which the decision was made.

If "Yes," attach a statement containing full details, including the name of the organization, the
reason for its incorporation, and the reason for its termination. Submit copies of the original articles of
incorporation signed by all officers, directors, and members of the organization.

If "Yes," attach a statement substantiating the facts and the authority for the information.

If "Yes," attach a statement explaining the reasons for the decision.

If "Yes," attach a statement explaining the reasons for the decision.

If "Yes," attach a statement explaining the reasons for the decision.

If "Yes," attach a statement explaining the reasons for the decision.

No administrative opinions and to submit citations of all judicial decisions as well as
those of administrative agencies for such opinions and decisions of any relating to the following questions:

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.

☒ Yes.
A. TIME AND PLACE OF FILING.

An application which is not received by the end of the 2nd month following the date of this form shall not be considered for exemption.

INSTRUCTIONS

by correspondence by an agent or attorney specifically authorized to act on behalf of the organization. The organization must be notified of the exemption within 30 days of the date of the application.

B. CLAIM FOR EXEMPTION.

Where claim of exemption is made, the organization may file a statement of the manner in which the organization intends to operate after the exemption is granted. The statement shall be filed within 30 days of the date of the application.

E. REQUESTS FOR WITHDRAWAL OF EXEMPTION.

Any information which is considered to be essential to the decision of the Commissioner concerning the organization's right to exemption shall be filed with the Commissioner within 30 days of the date of the application.

Signature and Verification

February 3, 1961

(Signature of officer)
STATE OF ILLINOIS

OFFICE OF THE SECRETARY OF STATE

ALL WHOM THESE PRESENTS SHALL COME, GREETING:

Know all men by these presents, that on the 12th day of March, 1948, the Articles of Incorporation duly signed and verified of

[Here are the names of the incorporators and the corporation's name]

were filed in the Office of the Secretary of State of the State of Illinois, in accordance with the provisions of the General Non-Profit Corporation Act of Illinois, approved July 6, 1942, and in force at the time of filing.

I, the undersigned, Charles E. Carney, Secretary of State of the State of Illinois, do hereby issue this Certificate of Incorporation and attach hereto a copy of the Articles of Incorporation of the aforesaid corporation.

In Testimony Whereof, I have hereunto set my hand and cause to be affixed the Great Seal of the State of Illinois.

[Seal]

[Signature]

At the City of Springfield this 12th day of March, 1948, and of the Independence of the United States the one hundred and 82nd.
ARTICLES OF INCORPORATION
UNDER THE
GENERAL NOT FOR PROFIT CORPORATION ACT
(These Articles Must Be Filed in Duplicate)

CLERK OF CARPET, Secretary of State, Springfield, Illinois.

In the presence of the undersigned,

Sol Taishoff, 1735 DeSales Street, at Connecticut, Washington, D. C.
Victor E. Bluedorn, c/o Sigma Delta Chi, 23 E. Wacker Dr., Chicago, Ill.

In the name of the persons of the age of twenty-one years or more and citizens of the United States, for the purpose of forming a corporation under the "General Not For Profit Corporation Act" of the State of Illinois, do hereby adopt the following Articles of Corporation:

1. The name of the corporation is: Sigma Delta Chi, Professional Journalistic Fraternity.

2. The period of duration of the corporation is: Perpetual.

3. The address of its initial registered office is: 23 E. Wacker Drive, and in the City of Chicago, State of Illinois.

4. The name of its initial registered agent is: Sol Taishoff.

5. The initial Board of Directors shall be: f\072 in number, their names and addresses being as follows:

   Name                  Address                     City        State
   Sol Taishoff          1735 DeSales Street, at Connecticut, Washington, D. C.
   Victor E. Bluedorn    c/o Sigma Delta Chi, 23 E. Wacker Dr., Chicago, Ill.

6. The purpose or purposes for which the corporation is organized, are:

   1. To associate journalists of talent, energy and truth into a more intimately organized unit of good fellowship;

   2. To assist the members in acquiring the noblest principles of journalism and to cooperate with them in this field; and

   3. To advance the standards of the press by fostering a higher ethical code, thus increasing its value as an uplifting social agency.
NOTICE TO CORPORATIONS

Every "for-profit" corporation is required to execute and file in the Office of the Secretary of State between the 1st day of January and the last day of February of each year, after the year of its incorporation, an annual report and report of stock issues. Failure to do so is subject to penalties provided in the law.

Corporations are also required to file all amendments to their articles of incorporation before such amendments become effective.

The certificate of incorporation and all amendments thereto must be recorded in the office of the County Recorder of the County in which the registered office of the corporation is located within 15 days from the issuance thereof.
FORM NPA

ARTICLES OF AMENDMENT
to the
ARTICLES OF INCORPORATION
under the
GENERAL NOT FOR PROFIT CORPORATION ACT

To CHARLES H. CARPENTIER, Secretary of State, Springfield, Illinois.

The above-named corporation, for the purpose of amending its Articles of Incorporation and pursuant to the provisions of Section 35 of the "General Not For Profit Corporation Act" of the State of Illinois, hereby executes the following Articles of Amendment:

1. The name of the corporation is Sigma Delta Chi, Professional Journalistic Fraternity

2. There are some members, having voting rights with respect to amendments:

   (Strike paragraph (a), (b), or (c) not applicable)

3. (a) At a meeting of members, at which a quorum was present, held on December 2, 1960

   (Strike paragraph (c) of this subparagraph not applicable)

   (Strike paragraph (b) of this subparagraph not applicable)

   the following amendment or amendments were adopted in the manner prescribed by the "General Not For Profit Corporation Act" of the State of Illinois:

   Resolved, that the Articles of Incorporation of this corporation be, and the same hereby are amended in the following respect:

   The name of this corporation is hereby changed from "Sigma Delta Chi, Professional Journalistic Fraternity" to "Sigma Delta Chi, Professional Journalistic Society."
ARTICLES OF AMENDMENT

to the

ARTICLES OF INCORPORATION

of

SIGMA DELTA CHI

PROFESSIONAL-JOURNALISTIC-FRATERNITY

FILED

with 1961

Plaine Listand, Notary Public.

In witness WHEREOF, the undersigned corporation has caused these Articles of Amendment to be filed.

Plaine Listand, Notary Public.

I, the undersigned President, do hereby certify that on the 23rd day of December, 1961, I was present at the meeting of the Board of Directors at which the amendment to the Articles of Incorporation was adopted.

President, Sigma Delta Chi, Professional Journalistic Fraternity.
# General Fund Invested Reserve Investments

**July 31, 1979**

<table>
<thead>
<tr>
<th>Security</th>
<th>Principal Amount</th>
<th>Cost</th>
<th>Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bonds:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ford Motor Co. Credit Corp.</td>
<td>$14,000</td>
<td>$14,000</td>
<td>$14,000</td>
</tr>
<tr>
<td>International Harvester Credit Corp.</td>
<td>6,000</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>First Bank System, Inc., 6-3/4%, due September 15, 1979</td>
<td>25,000</td>
<td>25,000</td>
<td>24,892</td>
</tr>
<tr>
<td><strong>U.S. Government securities:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury note, 8%, due February 15, 1983</td>
<td>$50,000</td>
<td>50,000</td>
<td>48,438</td>
</tr>
</tbody>
</table>

| **Common Stocks:**                            |                  |        |              |
| A. C. Nielsen Co.                             | 300              | 8,550  | 6,750        |
| American Home Products Co.                    | 300              | 3,450  | 8,062        |
| American Telephone and Telegraph Co.          | 50               | 3,330  | 2,863        |
| Associated Dry Goods Corp.                    | 200              | 6,491  | 3,700        |
| Atlantic Richfield Co.                        | 200              | 8,200  | 12,950       |
| Beatrice Foods Co.                            | 200              | 4,745  | 4,425        |
| Central and South West Corp.                  | 250              | 5,834  | 3,719        |
| Commonwealth Edison Co.                       | 200              | 7,925  | 4,825        |
| Exxon Corp.                                   | 100              | 4,773  | 5,475        |
| GATX Corp.                                    | 200              | 5,545  | 6,525        |
| General Motors Corp.                          | 100              | 8,581  | 5,785        |
| Houston Industries, Inc.                      | 100              | 4,579  | 3,013        |
| Ingersoll Rand Co.                            | 100              | 4,642  | 5,212        |
| International Business Machines Corp.         | 108              | 3,627  | 7,533        |
| Jewel Companies, Inc.                         | 300              | 5,937  | 7,725        |
| J. P. Morgan and Company, Inc.                | 100              | 4,675  | 5,113        |
| Kimberly Clark Corp.                          | 200              | 5,925  | 8,975        |
| Kraft, Inc.                                   | 200              | 8,394  | 9,625        |
| Marshall Field & Co.                          | 100              | 2,360  | 1,738        |
| Mobil Corp.                                   | 200              | 6,360  | 7,875        |
| Monsanto Company                              | 100              | 4,794  | 5,225        |
| Parker-Hannifin Corp.                         | 300              | 4,095  | 8,025        |
| Southwestern Life Corp.                       | 300              | 7,975  | 9,750        |
| Standard Oil Co. of Indiana                   | 100              | 3,837  | 6,613        |
| Sterling Drug, Inc.                           | 300              | 5,625  | 4,838        |
| Sunbeam Corp.                                 | 275              | 6,518  | 6,153        |
| Xerox Corp.                                   | 75               | 6,850  | 4,734        |

**Total:** $248,617 $260,556
## Quill Endowment Fund Investments

**July 31, 1979**

<table>
<thead>
<tr>
<th>Bonds</th>
<th>Principal Amount</th>
<th>Cost</th>
<th>Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Utility bonds:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>American Telephone &amp; Telegraph Co., debentures, 2-3/4%, due August 1, 1980</td>
<td>$5,000</td>
<td>$4,588</td>
<td>$4,739</td>
</tr>
<tr>
<td>Arkansas Power &amp; Light Co., first mortgage, 3-3/8%, due April 1, 1985</td>
<td>5,000</td>
<td>5,137</td>
<td>3,649</td>
</tr>
<tr>
<td>Florida Power Corporation, first mortgage, 3-7/8%, due July 1, 1986</td>
<td>5,000</td>
<td>5,069</td>
<td>3,685</td>
</tr>
<tr>
<td>Public Service Co. of Oklahoma, first mortgage, Series F, 4-1/4%, due February 1, 1987</td>
<td>5,000</td>
<td>4,987</td>
<td>3,673</td>
</tr>
<tr>
<td><strong>Industrial bonds:</strong></td>
<td>20,000</td>
<td>19,781</td>
<td>15,746</td>
</tr>
<tr>
<td>Allis Chalmers Manufacturing Co. sinking fund debentures, 4.85%, due May 1, 1990</td>
<td>5,000</td>
<td>4,969</td>
<td>3,774</td>
</tr>
<tr>
<td>Whirlpool Corporation sinking fund debentures, 3-1/2%, due August 1, 1980</td>
<td>5,000</td>
<td>5,000</td>
<td>4,749</td>
</tr>
<tr>
<td><strong>Notes:</strong></td>
<td>10,000</td>
<td>9,969</td>
<td>8,523</td>
</tr>
<tr>
<td><strong>Demand:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. P. Morgan &amp; Co.</td>
<td>16,000</td>
<td>16,000</td>
<td>16,000</td>
</tr>
<tr>
<td>International Harvester Credit Corp.</td>
<td>29,000</td>
<td>29,000</td>
<td>29,000</td>
</tr>
<tr>
<td><strong>Capital:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>International Harvester Credit Corp., 8.35%, due December 15, 1986</td>
<td>15,000</td>
<td>15,056</td>
<td>13,593</td>
</tr>
<tr>
<td>60,000</td>
<td>60,056</td>
<td>58,593</td>
<td></td>
</tr>
<tr>
<td>Total bonds and notes</td>
<td>90,000</td>
<td>89,806</td>
<td>82,862</td>
</tr>
</tbody>
</table>

(continued)
<table>
<thead>
<tr>
<th>Common Stocks</th>
<th>Number of Shares</th>
<th>Cost</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Telephone &amp; Telegraph Co.</td>
<td>190</td>
<td>$4,977</td>
<td>$10,878</td>
</tr>
<tr>
<td>Beatrice Foods Co.</td>
<td>200</td>
<td>$4,795</td>
<td>$4,425</td>
</tr>
<tr>
<td>Carter Hawley Hale Stores, Inc.</td>
<td>200</td>
<td>$4,970</td>
<td>$3,550</td>
</tr>
<tr>
<td>Central and Southwest Corp.</td>
<td>200</td>
<td>$3,200</td>
<td>$2,975</td>
</tr>
<tr>
<td>Commonwealth Edison Co.</td>
<td>100</td>
<td>$3,010</td>
<td>$2,412</td>
</tr>
<tr>
<td>E. I. du Pont de Nemours Co.</td>
<td>120</td>
<td>$1,642</td>
<td>$4,905</td>
</tr>
<tr>
<td>Exxon Corp.</td>
<td>102</td>
<td>$2,210</td>
<td>$5,585</td>
</tr>
<tr>
<td>GATX Corp.</td>
<td>200</td>
<td>$5,320</td>
<td>$6,525</td>
</tr>
<tr>
<td>General Electric Co.</td>
<td>200</td>
<td>$8,673</td>
<td>$10,350</td>
</tr>
<tr>
<td>General Motors Corp.</td>
<td>100</td>
<td>$2,022</td>
<td>$5,787</td>
</tr>
<tr>
<td>Georgia Pacific Corp.</td>
<td>351</td>
<td>$4,580</td>
<td>$9,389</td>
</tr>
<tr>
<td>International Business Machines Corp.</td>
<td>124</td>
<td>$8,671</td>
<td>$8,649</td>
</tr>
<tr>
<td>Kimberly Clark Corp.</td>
<td>100</td>
<td>$3,425</td>
<td>$4,488</td>
</tr>
<tr>
<td>Kraft, Inc.</td>
<td>160</td>
<td>$3,331</td>
<td>$7,700</td>
</tr>
<tr>
<td>Marshall Field &amp; Co.</td>
<td>100</td>
<td>$2,362</td>
<td>$1,737</td>
</tr>
<tr>
<td>Middle South Utilities, Inc.</td>
<td>200</td>
<td>$4,269</td>
<td>$3,075</td>
</tr>
<tr>
<td>Mobile Corp.</td>
<td>200</td>
<td>$6,360</td>
<td>$7,875</td>
</tr>
<tr>
<td>Northwest Bancorporation</td>
<td>420</td>
<td>$2,356</td>
<td>$11,655</td>
</tr>
<tr>
<td>Parker-Hannifin Corp.</td>
<td>300</td>
<td>$4,495</td>
<td>$8,025</td>
</tr>
<tr>
<td>Richardson-Merrell Corp.</td>
<td>176</td>
<td>$666</td>
<td>$4,158</td>
</tr>
<tr>
<td>Sears, Roebuck &amp; Co.</td>
<td>200</td>
<td>$316</td>
<td>$3,750</td>
</tr>
<tr>
<td>Southwestern Life Corp.</td>
<td>300</td>
<td>$4,825</td>
<td>$9,750</td>
</tr>
<tr>
<td>Standard Oil Co. of Indiana</td>
<td>200</td>
<td>$2,335</td>
<td>$13,225</td>
</tr>
<tr>
<td>Sterling Drug, Inc.</td>
<td>200</td>
<td>$4,100</td>
<td>$3,225</td>
</tr>
<tr>
<td>Sunbeam Corporation</td>
<td>200</td>
<td>$3,749</td>
<td>$4,475</td>
</tr>
<tr>
<td>Texas Instrument, Inc.</td>
<td>100</td>
<td>$5,499</td>
<td>$8,650</td>
</tr>
<tr>
<td>Union Camp Corp.</td>
<td>150</td>
<td>$7,060</td>
<td>$6,825</td>
</tr>
</tbody>
</table>

Total common stocks: 109,218
Total investments: $199,024

Page 12
This is in reply to your letter of March 22, 1956, in which you advise that the above-named Fraternity is presently working upon a program whereby a group of regional press fellows is to be awarded to active journalists to enable them to spend eight to ten weeks at United Nations headquarters in New York, filing regular news feature reports on the United Nations, written from the point of view of the above area. You state that the program has received approval of the Carnegie Endowment, but that it has requested that the Fraternity secure a current statement with respect to its tax exempt status, prior to contribution of funds to the Fraternity for the Fellowship program.

On March 30, 1956, pursuant to information furnished by the Fraternity on February 7, 1956 and March 22, 1956, we addressed a supplemental ruling to the Fraternity which held that the chapters whose names appeared on the list recently submitted are entitled to exemption as organizations described in section 501(e)(7) of the Internal Revenue Code of 1954. This ruling is in effect affirmed our ruling of May 27, 1941 which related to the parent organization and its chapters whose names appeared on a list submitted with the evidence upon which that ruling was based, and held that they are entitled to exemption under the provisions of section 101(9) of the Code of 1939, which corresponds to section 501(e)(7) of the 1954 Code.
Ralph L. Peters Fund

Contributions are deductible

Reference is made to the status for Federal income tax purposes of the Ralph L. Peters Fund which is sponsored by you. The question as to its status first arose when Mr. Fred Huber, Secretary of Sigma Delta Chi, called the collector of internal revenue at Detroit, Michigan regarding the deductibility by members in arriving at their taxable net income of contributions made to the fund.

Evidence has been submitted which discloses that members of the Detroit professional Chapter of Sigma Delta Chi have started an educational fund for Philip and Richard Peters, sons of the late Ralph L. Peters, editor of your magazine until his death. The fund itself has no formal organization or written rules and regulations but is being sponsored by you through voluntary contributions from your members and interested persons. The money has been deposited in a bank and will be given equally to the two sons of Ralph L. Peters when each attains the age of eighteen or sooner if a previous need should arise. Mrs. Martha M. Peters, Ralph L. Peters' widow, administers the fund.

It is the opinion of this office, based upon the evidence presented, that the fund is one of your activities without the separate organization necessary for it to be considered apart from you for exemption from Federal income tax under section 103 of the Code. Consequently, as your activity, the fund will be subject to the bureau ruling of May 27, 1941 which held you exempt from Federal income tax under the provisions of section 103(b) of the internal revenue code and corresponding provisions of prior revenue acts. Contributions to the fund will not be deductible by donors in arriving at their taxable net income inasmuch as the contributions would not be made to an organization containing section 501(a) and (q) of the Code.
The collectors of internal revenue at Chicago, Illinois and Detroit, Michigan are being advised of this action.

By direction of the Commissioneer.

Very truly yours,

[Signature]

Deputy Commissioner

[Date]
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Location</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Williams</td>
<td>Boston, MA</td>
<td>1986</td>
</tr>
<tr>
<td>Asian Pacific</td>
<td>Los Angeles, CA</td>
<td>1984</td>
</tr>
<tr>
<td>Western</td>
<td>Seattle, WA</td>
<td>1967</td>
</tr>
<tr>
<td>Utah</td>
<td>Ogden, UT</td>
<td>1965</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1960</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1959</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1958</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1957</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1956</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1955</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1954</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1953</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1952</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1951</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1950</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1949</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1948</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1947</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1946</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1945</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1944</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1943</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1942</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1941</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1940</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1939</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1938</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1937</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1936</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1935</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1934</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1933</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1932</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1931</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1930</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1929</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1928</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1927</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1926</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1925</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1924</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1923</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1922</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1921</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1920</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1919</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1918</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1917</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1916</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1915</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1914</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1913</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1912</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1911</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1910</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1909</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1908</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1907</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1906</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1905</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1904</td>
</tr>
<tr>
<td>Houston</td>
<td>Texas</td>
<td>1903</td>
</tr>
<tr>
<td>Dallas</td>
<td>Texas</td>
<td>1902</td>
</tr>
<tr>
<td>San Antonio</td>
<td>Texas</td>
<td>1901</td>
</tr>
<tr>
<td>Austin</td>
<td>Texas</td>
<td>1900</td>
</tr>
</tbody>
</table>
Greater New Orleans, La (1968)
Greater Pitts.—Kingsport and Johnson City, Tenn., Bristol, Va (1956)
Honolulu — Hawaii (1947)
Illinois Valley — Evanston (1960)
Indiana — Indianapolis (1956)
Indiana East — Muncie (1963)
Inland Empire — San Bernardino, Calif. (1965)
Inland Empire — Pullman, Wash. (1962)
Kansas City, Mo. (1966)
Little Rock, Ark. (1965)
Las Vegas, Nev. (1965)
Los Angeles, Calif. (1963)
Los Angeles, Calif. (1967)
Louisville, Ky. (1966)
Lowcountry — Charleston, S. C. (1925)
Maryland — Baltimore (1962)
Maumee Valley — Lima, Dayton (1957)
Michigan — South Bend, Ind. (1928)
Mid-Missouri — Columbia, Mo. (1953)
Mid-South — Memphis, Tenn. (1965)
Middle Tennessee — Nashville (1961)
Milwaukee, Wis. (1963)
Minnesota — Minneapolis-St. Paul (1966)
Mississippi — Jackson (1966)
Mobile — Ala. (1967)
Montana — Helena (1965)
Montgomery, Ala. (1966)
New Haven — New Haven, Conn. (1947)
New England — Boston, Mass. (1947)
New Jersey — Newark, N. J. (1960)
New Mexico — Albuquerque (1955)
New York City — N. Y. (1945)
Northern California — San Francisco (1951)
Northern California — San Francisco (1953)
Northern Illinois — DeKalb (1963)
Northwestern Ohio — Toledo (1952)
Oklahoma — Oklahoma City (1965)
Ontario — Toronto (1963)
<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Orange County - Santa Ana, Calif.</td>
<td>1961</td>
</tr>
<tr>
<td>Oshkosh Valley - Monroe, La.</td>
<td>1968</td>
</tr>
<tr>
<td>Ozarks - Excelsior, Ark.</td>
<td>1977</td>
</tr>
<tr>
<td>Palm Beach - West Palm Beach, Fla.</td>
<td>1971</td>
</tr>
<tr>
<td>Piedmont - Greensboro, High Point and Winston-Salem, N. C.</td>
<td>1960</td>
</tr>
<tr>
<td>Pittsburgh, Pa.</td>
<td>1960</td>
</tr>
<tr>
<td>Queen City - Cincinnati</td>
<td>1967</td>
</tr>
<tr>
<td>Red River - Alexandria, La.</td>
<td>1973</td>
</tr>
<tr>
<td>Richmond, Va.</td>
<td>1978</td>
</tr>
<tr>
<td>Rio Rancho - Las Cruces, N. M.</td>
<td>1969</td>
</tr>
<tr>
<td>River Cities - Quad Cities, Ill.</td>
<td>1990</td>
</tr>
<tr>
<td>Rochester - N. Y.</td>
<td>1961</td>
</tr>
<tr>
<td>St. Lawrence Valley - Watertown, N. Y.</td>
<td>1968</td>
</tr>
<tr>
<td>St. Louis - Mo.</td>
<td>1947</td>
</tr>
<tr>
<td>San Antonio - Texas</td>
<td>1955</td>
</tr>
<tr>
<td>San Diego - Calif.</td>
<td>1974</td>
</tr>
<tr>
<td>San Joaquin - Adobe - Calif.</td>
<td>1979</td>
</tr>
<tr>
<td>Sangamon Valley - Springfield, Ill.</td>
<td>1972</td>
</tr>
<tr>
<td>Savannah - Ga.</td>
<td>1977</td>
</tr>
<tr>
<td>Snake River Valley - Boise, Idaho</td>
<td>1965</td>
</tr>
<tr>
<td>South Dakota - Brookings</td>
<td>1990</td>
</tr>
<tr>
<td>Southeast Louisiana - Baton Rouge</td>
<td>1990</td>
</tr>
<tr>
<td>Southeast Tennessee - Chattanooga</td>
<td>1977</td>
</tr>
<tr>
<td>Southern Arizona - Tucson</td>
<td>1963</td>
</tr>
<tr>
<td>Southern Illinois - Carbondale</td>
<td>1984</td>
</tr>
<tr>
<td>Southern Mississippi</td>
<td>1974</td>
</tr>
<tr>
<td>Southern Oregon - Medford</td>
<td>1976</td>
</tr>
<tr>
<td>Southwest Florida - Fort Myers</td>
<td>1975</td>
</tr>
<tr>
<td>Texas Gulf Coast - Houston, Texas</td>
<td>1948</td>
</tr>
<tr>
<td>Tidewater Virginia - Norfolk</td>
<td>1962</td>
</tr>
<tr>
<td>Topeka, Kansas</td>
<td>1960</td>
</tr>
<tr>
<td>Tri-State - Tallahassee, Fla.</td>
<td>1964</td>
</tr>
<tr>
<td>Twin Tiers - Elmhurst, N. Y.</td>
<td>1973</td>
</tr>
<tr>
<td>Upper South Carolina - Greenville</td>
<td>1976</td>
</tr>
<tr>
<td>Utah - Salt Lake City</td>
<td>1952</td>
</tr>
<tr>
<td>Valley of the Sun - Phoenix, Ariz.</td>
<td>1956</td>
</tr>
<tr>
<td>Washington D. C.</td>
<td>1936</td>
</tr>
<tr>
<td>West Michigan - Grand Rapids</td>
<td>1963</td>
</tr>
<tr>
<td>West Texas - Lubbock</td>
<td>1958</td>
</tr>
<tr>
<td>Western Washington - Seattle</td>
<td>1947</td>
</tr>
<tr>
<td>Williamstown Valley - Ore.</td>
<td>1966</td>
</tr>
<tr>
<td>Wyoming - Cheyenne</td>
<td>1960</td>
</tr>
</tbody>
</table>