



City of Chicago



O2010-6994

Office of the City Clerk

Tracking Sheet

Meeting Date:	12/8/2010
Status:	Introduced
Sponsor(s):	Schulter, Eugene
Type:	Ordinance
Title:	Not-for-Profit Fee Exemption(s) for Midwest Akido Center
Committee(s) Assignment:	Committee on Finance

CITY COUNCIL MEETING 10/6/2010

* THIS ORDINANCE SHOULD BE USED IN RELATION TO CITY FEES FOR
A PERIOD OF TWO YEARS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

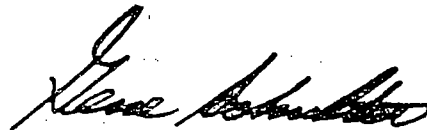
SECTION 1. That the Commissioner of the Department of Construction and Permits, the Director of the Department of Business Affairs and Consumer Protection, the Commissioner of Transportation, the Commissioner of Streets and Sanitation, the Commissioner of the Department of Water Management and the Commissioner of Fire, are hereby directed to issue all necessary permits, fingerprint fees, all on-site water / sewer inspection fees and all water / sewer plan review fees, free of charge, notwithstanding other ordinances of the City of Chicago to the contrary to the **Midwest Akido Center**, a not-for-profit Illinois Corporation, for the erection and maintenance of building (s) and fuel storage facilities at 4349 N. Damen, Chicago, Illinois 60618.

Said buildings (s) and all appurtenances thereto shall be used exclusively for charitable purposes and shall not be leased or otherwise used with a view to profit, and the work thereon shall be done in accordance with plans submitted and all of the appropriate provisions of the Municipal Code of the City of Chicago and departmental requirements of various departments of the City of Chicago, and said building (s) and all appurtenances thereto shall be constructed and maintained so that they shall comply in all respects with the requirements of the appropriate provisions of the Municipal Code of the City of Chicago for the issuance of all permits and licenses.

SECTION 2. Midwest Akido Center, a not-for-profit, Illinois Corporation, Located at 4349 N. Damen, engaged in educational and related activities shall be exempt from the payment of City license fees and shall be entitled to the cancellation of warrants for collection for inspection fees.

SECTION 3. Midwest Akido Center shall be entitled to a refund of City fees which it has paid and to which it is exempt pursuant to Section 1 and 2 of this ordinance.

SECTION 4. This ordinance shall be in force for a period from December 15, 2010 and ending December 15, 2012.



Gene Schuster
Alderman, 47th Ward

Internal Revenue Service
District Director

Department of the Treasury

Date: AUG. 10 1984

MIDWEST AIKIDO CENTER
3943 N LINCOLN AVE
CHICAGO, IL 60613

Employer Identification Number:

36-2848180

Accounting Period Ending:

DECEMBER 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

DECEMBER 31, 1986

Person to Contact:

PETER J. MAZARAKOS JR

Contact Telephone Number:

(312) 886 1478

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

(over)

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 16, 2004

MIDWEST AIKIDO CENTER
4349 N DAMEN AVE
CHICAGO, IL 60618

Employer Identification Number:
36-2848182
Document Locator Number:
17053-311-70601-4
Toll Free Number: 877-829-5500
FAX Number: 513-263-3756

Acknowledgment of Your Request

We received your Form 8734, Support Schedule for Your Advance Ruling, or other information regarding your public support status. When communicating with us, please refer to the employer identification number and document locator number shown above.

Your tax exempt status under section 501(c)(3) of the Internal Revenue Code remains in effect.

What Happens Next?

The information you submitted was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some cases based on this review. If this is the case, you will receive a letter stating that you are a publicly supported organization.

If the review indicates that additional information or changes are necessary, your case will be assigned to an Exempt Organization Specialist in Cincinnati who will call or write you. We assign cases in the order we receive them.

If the additional information indicates that you meet one of the public support tests, you will receive a letter stating that you are a publicly supported organization. If the public support tests are not met, we will send you a letter re-classifying you as a private foundation. That letter will tell you why we believe you do not meet the public support tests, and will include a complete explanation of your appeal rights.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, you may call our toll free number between the hours of 8 a.m. and 6:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your case. If you would rather write than call, please include a copy of this notice with your correspondence.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 10 2005**

MIDWEST AIKIDO CENTER
4349 N DAMEN AVE
CHICAGO, IL 60618

Employer Identification Number:
36-2848182
DLN:
17053311706014
Contact Person:
THOMAS C KOESTER ID# 31116
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated AUGUST 1984, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

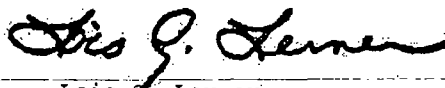
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

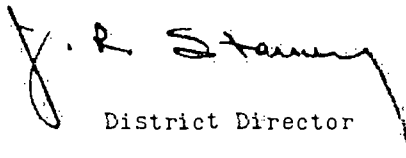
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are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

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director

YOUR EXEMPTION UNDER SECTION 501(C)(3) IS EFFECTIVE FROM JUNE 14, 1984 -
THE DATE YOUR FORM 1023 APPLICATION WAS RECEIVED BY THE INTERNAL
REVENUE SERVICE. CONTRIBUTIONS MADE TO YOU AFTER THIS DATE ARE DEDUCTIBLE.
FOR THE PERIOD October 31, 1975 TO JUNE 13, 1984 YOU ARE RECOGNIZED AS EXEMPT
UNDER SECTION 501(C)(4). CONTRIBUTIONS MADE TO YOU DURING THIS PERIOD
ARE NOT DEDUCTIBLE.
Letter 1045(DO) (Rev. 10-83)