The John Marshall Law School
Public Interest Scholarship Auction
April 3rd, 2014
4 - 8pm

The John Marshall Law School's Student Bar Association (SBA) hosts an annual auction to raise scholarship money for students working in the public sector during the summer.

HELP STUDENTS MAKE A DIFFERENCE IN CHICAGO
Please help our students make a difference in the Chicago community by contributing to the Auction.

Please contact Colleen Orscheln for all questions: cjordan@law.jmls.edu. (513) 706-8297
Live and Silent Auctions, Open Bar, Catering, DJ, Raffle & Other Entertainment...

http://sba.jmls.edu/public-interest-auction
To the Respected Members of the Chicago Community,

The students of The John Marshall Law School will be hosting the 32nd Annual Public Interest Scholarship Auction on Thursday, April 3, 2014. We seek your help and generosity to help us make our event a success. If you are not familiar with The John Marshall Public Interest Auction, please take a moment to learn more about this cause and how a donation will benefit your business.

The students of John Marshall created the Public Interest Scholarship Auction to establish the student-funded Public Service Scholarships. These scholarships benefit students who aspire to give back to the community and take non-paying internships with public agencies such as the Veterans Legal Support Center and Clinic, the Fair Housing Legal Clinic, and other non-for-profit organizations. The scholarship aims to encourage students to engage in community public service by reducing the financial burdens typically associated with this altruistic endeavor.

The Auction continues to grow each year with last year’s catalog offering more than 150 items up for bid. We humbly ask you to contribute in any way possible. If you are unable to donate an auction item, we are also in search of sponsorships and monetary donations. A link to electronically sponsor the event or to make a monetary donation is available on the Student Bar Association’s website (http://sba.jmls.edu/public-interest-auction) on March 31, 2014. Documentation for tax deductions and other information are also attached to this letter.

Judges, attorneys, professionals, students, and faculty will comprise the 200-plus attendees we expect. We hope that you will be able to join us. To show our gratitude for your donations or sponsorship, we will promote you or your company with signage at the event, web presence, emails, event reports, announcements at the event and much more. Please help our students make a difference in the Chicago community by contributing to the Auction. If you have questions about the Auction or how to donate, please contact Colleen Orscheln at (513) 706-8297 or cjordan@law.jmls.edu.

Best,

Colleen Orscheln
Public Interest Scholarship Auction Chair
Cell Phone: (513) 706-8297
Email: Cjordan@law.jmls.edu
We have received your recent letter; and based on the information you furnished, we believe

JOHN MARSHALL LAW SCHOOL
of
CHICAGO, IL

is organized and operated exclusively for educational purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: E9988-5883-06. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on May 1, 2017, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Office of Local Government Services
Illinois Department of Revenue
Dear Sir or Madam:

This is in response to your telephone inquiry of May 21, 1999, requesting a letter affirming your organization's exempt status.

In November 1937, we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. This classification was based on the assumption that your organization’s operations would continue as stated in the application. If your organization’s purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization’s exempt status and foundation status.

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

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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

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

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

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

If you have questions, you may direct them to us at the address or telephone number shown in the heading of this letter.

Sincerely,

C. Ashley Bullard
District Director