

IRS FORM 1023 - COVER LETTER

EIN: 74-2870016

International Society for Bioluminescence and Chemiluminescence

c/o Dr. Miriam M. Ziegler

Biochemistry Building, Texas A&M University

College Station, TX 77843-2128

August 25, 1998

U.S. Internal Revenue Service

P. O. Box 192

Covington, KY 41012-0192

To the IRS:

The International Society for Bioluminescence and Chemiluminescence (ISBC) was incorporated as a non-profit corporation in the State of Texas on February 10, 1997. We believe that the ISBC should qualify as a 501(c)(3) organization, specifically as an "educational organization" whose primary activities consist of "conducting public discussion groups, forums, panels, lectures or other similar programs." The organization does not directly financially support scientific research, but promotes education and the advancement of science, for example by disseminating results of scientific research presented at Society-sponsored international symposia (registration open to any interested parties, not just to members), proceedings of which are published in a book from each symposium which is available to the general public, for purchase and through libraries, following each symposium.

The ISBC is not a private foundation, but rather seems to be in the category of public charity excluded from the definition of "private foundation" under section 509(a)(2), under the following criteria:

The ISBC normally will receive more than one-third of its support in each tax year from a combination of

- 1) gifts, grants, contributions or membership fees, and
- 2) gross receipts from furnishing services or facilities in an activity that is not an unrelated trade or business (the organization of scientific conferences for communication of scientific information and research results both to other scientists and to the general public).

The ISBC will normally receive no more than one-third of its support in each tax year from the sum of

- 1) gross investment income, and
- 2) the excess of unrelated business taxable income ... over the tax imposed on that income. (The ISBC has no such unrelated income at present and is not expecting any.)

We are thus requesting an advance ruling/determination letter that the ISBC be treated as a section 501(c)(3) organization as described under section 509(a)(2) for 5 years. If a definitive ruling is possible at this time based on the information provided

herein, including the financial information provided in part IV and the addendum to part IV (Attachment 2 to Form 1023), a definitive ruling would of course be welcome.

Please note that there are no paid professional employees or officers/directors for the International Society for Bioluminescence and Chemiluminescence. I am an elected corporate "director " of the Society (a member of the Executive Council), and have agreed to serve as its registered agent (as a volunteer), but I am a college professor, not an accountant or a lawyer. The user fee accompanying this application represents a significant expenditure from the residual funds from the last international symposium (see bottom line on page 3 of the addendum to Form 1023 Part IV). The organizers of the biennial symposia try to keep the registration fees no higher than necessary to cover the conference expenses, to enable as many participants as possible and in particular as many students as possible to attend the meetings. However, although I have done the best I could with Form 1023 without professional assistance, if it is necessary to hire an accountant or a lawyer to prepare the application better than I have been able to do, we will do so. Please advise me if such is the case.

Please feel free to contact me at the address above, or by telephone (409-862-1454) or fax (409-845-4946) or email <mziegler@bioch.tamu.edu> if you have any questions about the ISBC or its activities that are not adequately answered on Form 1023 or the addenda enclosed.

Sincerely yours,

Miriam M. Ziegler, Ph.D.
Director/Councilor (elected member
of the Executive Council) and
Registered Agent for the ISBC