

What the IRS determination letter states — sample

Aging Well Navigator · EIN 00-0000009

Why this page does not look like an IRS letter

A real determination letter carries IRS letterhead, a seal and a signature. This sample deliberately carries none of them: it presents the information such a letter contains, in the organization's own typography, so that nobody can mistake a demonstration document for a government one.

INFORMATION THE LETTER CARRIES

ITEM	STATED IN THE LETTER (SAMPLE)
Date of letter	22 March 2010
Organization	Aging Well Navigator, 38 Mill Race Lane, Suite B, Lancaster, Ohio
Employer identification number	00-0000009 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	15 June 2009, the date of incorporation
Public charity status	170(b)(1)(A)(vi) — supported by government grants and contributions from the public
Contributions	Deductible under section 170; the organization is qualified to receive deductible bequests, devises, transfers or gifts
Annual filing	Form 990 or 990-EZ required each year

THE APPLICATION IT ANSWERED

Form 1023, filed in 2009, described the purpose: to maintain a public directory of services for older adults and their caregivers in Fairfield and Pickaway counties and to operate an information line, without providing those services itself. That purpose is reproduced in the bylaws and on the Financials page.

WHERE THE REAL THING WOULD BE

On a real site this file is the scanned letter as received, and the exemption application beside it, both of which the IRS requires a public charity to make available. The organization reports the rule; it does not advise on it.