

What the IRS determination letter states — sample

Larkspur Family Counseling · EIN 00-0000005

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 center'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	8 March 2004
Organization	Larkspur Family Counseling, 112 Orchard Street
Employer identification number	00-0000005 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	2 September 2003, the date of incorporation
Public charity status	509(a)(2) — supported by fees for its exempt activities, government contracts and contributions
Contributions	Deductible under section 170; the center 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 2003, described the purpose: to provide counseling to individuals, couples and families in Larkspur County regardless of ability to pay, through licensed counselors, on a sliding fee. That purpose is reproduced in the bylaws and on the Give 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 center reports the rule; it does not advise on it.