

What the IRS determination letter states — sample

Kestrel Youth Center · EIN 00-0000003

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	3 August 2009
Organization	Kestrel Youth Center, 40 Millrace Street
Employer identification number	00-0000003 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	11 February 2009, the date of incorporation
Public charity status	509(a)(1) and 170(b)(1)(A)(vi) — supported by grants and contributions from the general public
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 2009, described the purpose: to operate a free after-school center for young people aged 11 to 18 in the Millrace neighbourhood and a one-to-one mentoring program with screened adult volunteers. That purpose is reproduced in the bylaws and on the Impact 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.