

What the IRS determination letter states — sample

Quarry Road Food Pantry · EIN 00-0000007

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 pantry'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	14 February 1995
Organization	Quarry Road Food Pantry, 61 Quarry Road
Employer identification number	00-0000007 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	3 October 1994, the date of incorporation
Public charity status	509(a)(1) and 170(b)(1)(A)(vi) — supported by contributions from the public
Contributions	Deductible under section 170; the pantry 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 1994, described the purpose: to collect and distribute food, without charge, to people in the county who need it. 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 pantry reports the rule; it does not advise on it.