

What the IRS determination letter states — sample

Copper Ridge Animal Rescue · EIN 00-0000006

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 rescue'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 November 2012
Organization	Copper Ridge Animal Rescue, 418 Mill Street
Employer identification number	00-0000006 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	3 April 2012, the date of incorporation
Public charity status	170(b)(1)(A)(vi) — supported by contributions from the general public
Contributions	Deductible under section 170; the rescue 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 2012, described the purpose: to rescue, care for and place homeless dogs and cats through foster homes and a small adoption center, and to reduce the number of animals euthanised in the county. 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 rescue reports the rule; it does not advise on it.