

Date: \_\_\_\_\_

Employer Identification Number: \_\_\_\_\_

DLN: \_\_\_\_\_

Contact Person: \_\_\_\_\_ ID# \_\_\_\_\_  
CUSTOMER SERVICE  
Contact Telephone Number: \_\_\_\_\_  
(877) 829-5500  
Accounting Period Ending: \_\_\_\_\_  
December 31  
Public Charity Status: \_\_\_\_\_  
509(a)(2)  
Form 990/990-EZ/990-N Required: \_\_\_\_\_  
Yes  
Effective Date of Exemption: \_\_\_\_\_  
April 21, 2014  
Contribution Deductibility: \_\_\_\_\_  
Yes  
Addendum Applies: \_\_\_\_\_  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter

Sincerely,

*Tamara Rippanda*

Director, Exempt Organizations

Internal Revenue Service

Date: \_\_\_\_\_

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:

Yvette Davis 31-07751  
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

**SAMPLE**

Dear Sir/Madam:

This is in response to your request of \_\_\_\_\_ regarding your organization's exemption from Federal income tax.

As a governmental unit or a political subdivision thereof, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code, which states in part:

"Gross income does not include income derived from ... the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is a governmental unit or a political subdivision thereof, its income is not taxable as explained above. Contributions used exclusively for public purposes are deductible under Section 170(c)(1) of the Code.

Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Your organization may obtain a letter ruling on its status under section 115 by following the procedures specified in Rev. Proc. 2004-1 or its successor.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

*Andrea Switzer*

for Janna K. Skufca, Director, TE/GE  
Customer Account Services