

What the IRS determination letter states — sample

Tenmile Youth Soccer Club · EIN 00-0000004

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 club'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	19 June 1995
Organization	Tenmile Youth Soccer Club, Tenmile Park, Mill Road
Employer identification number	00-0000004 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	4 March 1994, the date of incorporation
Public charity status	509(a)(2) — supported by fees for its exempt activities and by contributions
Contributions	Deductible under section 170; the club 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 organize and operate amateur youth soccer for children in and around Tenmile, open to all regardless of ability to pay, with volunteer coaches. 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 club reports the rule; it does not advise on it.