

What the IRS determination letter states — sample

Old Ferry Playhouse · EIN 00-0000002

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 Playhouse'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	9 April 1962
Organization	Old Ferry Playhouse, 4 Landing Street, Old Ferry
Employer identification number	00-0000002 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	22 March 1961, the date of incorporation
Public charity status	509(a)(2) — supported by admissions and contributions related to its exempt purpose
Contributions	Deductible under section 170; the Playhouse is qualified to receive deductible bequests, devises, transfers or gifts
Annual filing	Form 990 or 990-EZ required each year

THE APPLICATION IT ANSWERED

The exemption application, filed in 1961, described a single purpose: to produce plays and musicals for the public with volunteer casts and crews, to teach the theatre crafts to young people, and to maintain the warehouse at the ferry landing as a place for both. That purpose is reproduced in the bylaws and on the About 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 Playhouse reports the rule; it does not advise on it.