

What the IRS determination letter states — sample

Wren Valley Scholarship Foundation · EIN 00-0000001

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 foundation'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 June 1988
Organization	Wren Valley Scholarship Foundation, P.O. Box 41, Wren Valley
Employer identification number	00-0000001 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	3 November 1987, the date of formation
Public charity status	509(a)(1) and 170(b)(1)(A)(vi) — supported by contributions from the general public
Contributions	Deductible under section 170; the foundation 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 late 1987, described a single purpose: to receive gifts from the Wren Valley community and award them as scholarships to graduating seniors of the district, selected by a volunteer board on published criteria without regard to race, sex, religion or national origin. That narrative is reproduced in the foundation's bylaws and on the Scholarships 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 foundation reports the rule; it does not advise on it.