

What the IRS determination letter states — sample

Sawmill Free Clinic · EIN 00-0000008

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 clinic'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 April 1999
Organization	Sawmill Free Clinic, 214 Mill Street
Employer identification number	00-0000008 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	3 September 1998, the date of incorporation
Public charity status	509(a)(1) and 170(b)(1)(A)(vi) — supported by contributions from the public
Contributions	Deductible under section 170; the clinic 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 1998, described the purpose: to provide free medical care through volunteer clinicians to residents of Sawmill County who have no health insurance and are not eligible for public coverage. 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 clinic reports the rule; it does not advise on it.