

What the IRS determination letter states — sample

Hollin House Museum & Garden · EIN 00-0000010

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 museum'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 May 1975
Organization	Hollin House Museum & Garden, 7 Water Street, Tarrow Landing, New York
Employer identification number	00-0000010 (an EIN beginning 00 cannot be real)
Exempt under	Internal Revenue Code section 501(c)(3)
Effective date of exemption	3 September 1974, the date of the provisional Regents charter
Public charity status	509(a)(2) — supported by admissions, membership, government grants and contributions
Contributions	Deductible under section 170; the museum 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 1974, described the purpose: to preserve Hollin House, its garden and its collection and to open them to the public for education. That purpose is reproduced in the Regents charter (Education Law § 216; absolute charter 1979, sample) 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 museum reports the rule; it does not advise on it.