

Community Benefit Grants Program

Tax Exemption Status Documentation

Acceptable Tax Exemption Status Documentation

The following are acceptable documents for determining an organization's tax exempt status. Only one of the documents listed is required.

I. Public charities

- A current copy of the tax exemption status letter from the Internal Revenue Service.
- A copy of certification from the Office of the State Attorney General.
- A copy of the advanced ruling determination period if an institution has recently applied for a 501(c) 3 status that has not expired and a copy of their Form 1023 –Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code.

II. Public schools and universities, or government entities:

- A copy of the government information letter from the Department of the Treasury Internal Revenue Service.
- A copy of the organization's current tax exempt determination letter from the Internal Revenue Service.
- A letter from the Chief Financial Officer or a Certified Public Accounting Firm, indicating that the government agency has been granted tax exemption.
- A copy of the statute or enabling legislation establishing the organization.

III. City or county:

- A copy of the government information letter from the Department of the Treasury Internal Revenue Service.
- A letter from the Chief Financial Officer or a Certified Public Accounting Firm, indicating that the government agency has been granted tax exemption.
- Copy of the county or city statute, or enabling legislation establishing the organization.

IV. Private school or university

- A copy of the organization's current tax exempt determination letter from the Internal Revenue Service.
- A copy of the parent organization's current tax exempt determination letter the school/university is part of.

V. Organizations that are relying on a group ruling

- A copy of the parent organization's current tax exempt determination letter or final determination letter with the exact name under which parent organization obtained its group ruling.
- A copy of the parent organization's current letter to the IRS listing all of the subordinate organizations in the group ruling.