



How To Find your Federal IRS Determination Letter

A 501(c)(3) determination letter from the United States Internal Revenue Service (IRS) is an official document issued by the IRS signifying that a nonprofit organization was granted tax-exempt status under section 501(c)(3) of the Internal Revenue Code.

If you are being asked to send 4Culture a copy of your organization's or your fiscal sponsor's IRS determination letter, it's likely the grant you are applying for requires 501(c)(3) status. 4Culture will use your letter to confirm you are eligible to apply for this particular grant.

If you cannot find your organization's IRS Determination Letter, you can use these steps to access a copy from the IRS.

NOTE: If you are applying with a fiscal sponsor, please instead ask your fiscal sponsor for a copy of their IRS Determination Letter.

Steps for Organizations with Ruling Dates on or After January 1, 2014

1. Go to <https://apps.irs.gov/app/eos/> to use the IRS's Search for Tax Exempt Organizations function.
2. Under "Select Database", choose "Determination Letters".

The screenshot shows the IRS Tax Exempt Organization Search interface. At the top, there is a navigation bar with links for File, Pay, Refunds, Credits & Deductions, and Forms & Instructions. Below this is a search bar. The main heading is "Tax Exempt Organization Search". Underneath, there are three main sections: "Select Database", "Search By", and "Search Term". The "Select Database" dropdown menu is open, showing options like "Search All", "Pub 78 Data", "Revocation List", "Determination Letters" (highlighted with a yellow circle), "Form 990-N (e-Postcard)", and "Copies of Returns 1990, 990-EZ, 990-PF, 990-T". The "Search By" dropdown is set to "Employer Identification Number (EIN)". The "Search Term" field contains "XX-XXXXXXX or XXXXXXXXX". There are also fields for "State" (set to "All States") and "Country" (set to "United States"). At the bottom, there are buttons for "RESET", "SEARCH", and "Search Tips".

3. Under "Search By", select "Organization Name", then enter the name of your organization in the field entitled "Search Term".

The screenshot shows the IRS Tax Exempt Organization Search interface. The "Select Database" dropdown is now set to "Determination Letters". The "Search By" dropdown is set to "Organization Name". The "Search Term" field contains "Example Organization". A yellow circle highlights the "Select Database", "Search By", and "Search Term" sections. The "State" and "Country" fields remain the same. At the bottom, there are buttons for "RESET", "SEARCH", and "Search Tips".

- Click the blue "Search" button, then find your organization from the resulting list. Click the name of your organization.
- Click the link on the resulting page under where it says "Final Letter(s)" to download your determination letter.

The screenshot shows the IRS website interface. At the top, there is a navigation bar with the IRS logo, 'Help', 'News', 'English', and 'Tax Pros'. Below this is a search bar. The main content area displays 'EXAMPLE ORGANIZATION' with EIN: 55-5555555 | United States. A section titled 'Determination Letter' contains a paragraph: 'A favorable determination letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section the organization applied.' Below this, a link labeled 'Final Letter(s)' is highlighted with a yellow oval, pointing to a PDF file named 'FinalLetter_55-5555555_...EXAMPLEORGANIZATION_05022024_00.pdf'.

Steps for Organizations with Ruling Dates Before January 1, 2014

- Go to <https://www.irs.gov/pub/irs-pdf/f4506b.pdf>
- Fill out IRS Form 4506-B to request a copy of your organization's determination letter. In section 1, fill out your personal information, including your first and last name, your phone number, the date you are completing this form, and your address.

The screenshot shows the top portion of IRS Form 4506-B. The title is 'Request for a Copy of Exempt Organization IRS Application or Letter'. It includes the form number '4506-B (May 2024)', the Department of the Treasury Internal Revenue Service logo, and the OMB No. 1545-0495. A 'TIP' box states: 'Exempt organization determination letters issued 2014 and subsequent are available for inspection at www.irs.gov/teos (see instructions)'. Below this are three bullet points: 'Submission requirements', 'Internet. Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection at www.irs.gov/polorgs.', and 'Public disclosure by the organization'. The '1 Requester.' section contains fields for: First name, Last name, Phone, Ext, Date (MM/DD/YYYY), Street address line 1, Street address line 2, City or town, State or province, Country, and ZIP or foreign postal code.

- In section 2, include the details of your organization, including your group's legal name, address, and Employer Identification Number (EIN). If you don't know your organization's EIN, you can create a free account on <https://www.guidestar.org/> and look it up.

2 Exempt organization. Complete a separate Form 4506-B for each organization.

Name		Employer identification number	
Street address line 1		Street address line 2	
City or town	State or province	Country	ZIP or foreign postal code

- In section 3, select "All others", and then under section 4 write "I am a representative of (name of your organization), we need a copy of our IRS Determination Letter".

3 Category of requester. You must check a box.

Commercial user
 Non-commercial scientific institution
 Media
 Educational institution
 All others

4 Reason for request. All requesters, except commercial users, must provide an explanation of how the records will be used to avoid being charged the commercial rate.

- In section 5, select "Exemption determination letter only". You may also select other options if you need additional documents, but 4Culture only needs your letter of exemption.

5 Check the box(es) for the item(s) you are requesting. You may request more than one item. If you check "other," you must indicate the specific item(s) you are requesting on the lines provided. See instructions for more information. **Do NOT use this form to request copies of returns, reports or notices. Use Form 4506-A, Request for a copy of Exempt or Political Organization IRS Form.**

Application for exemption (Most recent Forms 1023, 1023-C, 1023-E, 1024-A, etc. and associated documents such as Articles of Incorporation, Bylaws, etc.)
 Exemption determination letter only (Most recently issued letter)
 Other (Publicly disclosable applications and letters not listed above, such as requests made on Form 8940, group exemption requests, etc.)

- When you have completed the form, click the gray "Submit Form" button at the bottom to send your request to the IRS. They will be in touch with your letter or any next steps needed.

Other (Publicly disclosable applications and letters not listed above, such as requests made on Form 8940, group exemption requests, etc.)

Submit Form (Disclaimer notice: Your email submission of Form 4506-B is not encrypted for security)