

Parent Organization/Booster Club Tax-exempt Status For the _____ School Year

Send an updated copy of this form to Business & Finance by September 1 of each year or as information changes.

Federal Tax-exempt Status:

- ☐ Determination Letter from IRS granting 501(c)(3) status is already on file with the Business & Finance Department. (Must complete this step every 3 years.)
- ☐ Received Determination Letter from IRS granting 501(c)(3) status.
(Send a copy of the Determination Letter to Business & Finance with this form.)
- ☐ Received Acknowledgement of Your Request from IRS stating approval in progress.
(Send a copy of the Acknowledgement of Your Request to Business & Finance with this form.)
- ☐ Mailed completed Form 1023 & payment to IRS on ____ / ____ / ____, but have not received any documentation from them yet.
- ☐ Currently completing Form 1023 and will mail to IRS by ____ / ____ / ____.

Contact person for further information on status is:

Printed Name: _____

Phone Number: _____

- ☐ Have not started the federal tax-exempt process.

Submitted by:

Printed Name

Officer Title

Signature

Date

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR PO BOX
2508 CINCINNATI, OH 45201

Date: JUL 07 2010

Hollywood Drama Booster Club
PO Box 227
Famousfaces, TX 90210

**Determination
Letter
EXAMPLE**

Employer Identification Number:
76-9999999

DLN:
99999999999999

Contact Person:
John Moneybags ID# 99999

Contact Telephone Number:
(225) 333-4444

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(2)

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045 (DO/CG)