

**Internal Revenue Service IRS.gov**DEPARTMENT OF THE TREASURY

Affirmation of Your Tax-Exempt Status

Government entities are frequently asked to provide a tax-exempt number or "determination" letter to prove status as a "tax-exempt" or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor's contribution is tax deductible, and vendors may ask for this to substantiate that the organization is exempt from sales or excise taxes. (Note: exemption from sales taxes is made under state, not Federal, law.)

There is no tax-exempt number provided by the Internal Revenue Service. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.

In order for a government entity to receive a determination of its status as a political subdivision, instrumentality of government, or whether its revenue is exempt under Internal Revenue Code section 115, it must obtain a letter ruling by following the procedures specified in Revenue Procedure 2004-1 or its successor. There is a fee associated with obtaining a letter ruling.

As a special service to government entities, IRS will issue a "government affirmation letter" free of charge. You may request this letter by calling the IRS Tax Exempt/Government Entity Cincinnati Call Site at 1-877-829-5500. The letter describes government entity exemption from Federal income tax and citing applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion. It is based on information that IRS possesses, such as a Section 218 Agreement with the Social Security Administration, and other historical information that indicates that an organization appears to be a government entity. Most organizations and individuals will accept the government affirmation letter as the substantiation they need.

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