

LOST OR MISPLACED IRS & CALIFORNIA LETTERS OF DETERMINATION

Sometimes cooperating associations and other 501-(C) (3) organizations have lost or misplaced their official "Letters of Determination" from the IRS and the California Franchise Board. These documents are important and should be available if the association ever needs to prove its "nonprofit" status. They are also part of DPR's cooperating association contract approval process. What should an association do if it can not find its letters of determination?

IRS Letter of Determination

A nonprofit organization may obtain copies of official IRS documentation by sending a letter, signed by an officer of the association, to:

IRS
EP/EO Division
PO Box 2350, Room 5117
Los Angeles, CA 90053

In the letter, be sure to provide:

- Federal Employer Identification Number (9 digits)
- date of original application, if known
- address of the organization

California Letter of Determination

If an association has lost its California "Letter of Determination," the Franchise Tax Board (FTB) will verify the California Corporate Number and status with an "Exempt Letter of Good Standing" which satisfies the "letter of determination" requirement. Letters may be requested through any California FTB branch office. The nearest office is listed in the white pages of the phone book under State Government, Franchise Tax Board. If you can not easily visit a branch office you may request a letter by writing:

California Franchise Tax Board
PO Box 942857
Sacramento CA 94257-0501

Include your organization's name, address and California Corporation Number. There is no processing fee for exempt organizations. The FTB will respond within ten working days from receipt of the request. Call (800) 852-5711 for more information.

California Corporate Numbers

If you are unsure of your Corporate Number, this 7-digit number is normally stamped on the front page of the articles of incorporation, written on prior California Franchise Tax Board tax forms and also included on the Annual Statement of Domestic NonProfits (S0 100) forms. For more information about California Corporate Numbers, call the Secretary of State, Corporate Records Division at (916) 657-5448.