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How to Get a New IRS Determination Letter – Transcript

Jess Birken 00:00:02 Welcome to Charity therapy, the podcast where we explore the ups and downs of the nonprofit sector and answer your burning questions. I'm your host, Jess Birkin, owner of Birkin Law Office, and I'm excited you're here. Imagine hanging out with me and my super smart, funny, nonprofit expert pals. You get to ask them anything about your nitty gritty nonprofit life and get their wisdom for free. Whether you're a seasoned pro or just strapping on your nonprofit boots, we're here to share stories and remind you you're not alone on this journey. So get ready to join the conversation and bring me the tough questions. I ain't scared. Ready to rock? Let's dive in. Hello and welcome to this episode of Charity therapy. I am back with my co-host Meghan, and we've been debating the accuracy of the word sink S, Y and Z because I needed to sink something. See, now I can't. Now, you know, when you talk about a word so much that it's like not even a word in your mouth anymore.

Jess Birken 00:01:05 100% sink. And then I was like, I. I sank it, I sunk, I sunk it, I synced it. All of those sound incorrect. What is happening?

Meghan Heitkamp 00:01:18 I am literally googling the past tense of sync right now. I think it's synced, which sucks, but oh yeah, it's totally synced. Yep. Synced. I sync Y and C.

Jess Birken 00:01:29 That can't be correct. Sentence. Every fiber of my being that that is like a grammar word person is like.

Meghan Heitkamp 00:01:37 Well, I mean, no, when you think about it, sync is just shortening for synchronize. And so it should be I synchronized it.

Jess Birken 00:01:45 Oh God.

Meghan Heitkamp 00:01:46 Okay. Yeah. But I have.

Jess Birken 00:01:48 To be a completely different person. I have to be like I synchronized the files.

Meghan Heitkamp 00:01:53 Megan Mercer the other the thing that Google is telling me though is that an alternative spelling of sync instead of SYNCED is SYNCHED. So at least you're like nodding at the.

Jess Birken 00:02:08 Okay, I.

Meghan Heitkamp 00:02:08 Like.

Jess Birken 00:02:09 That. I like and then also context.

Meghan Heitkamp 00:02:11 Exactly. And it feels less wrong than because otherwise I'm like that's or that C should shouldn't make a curse sound. You know, like it should be like in the written.

Jess Birken 00:02:23 Yes, exactly. Exactly what has ever made any sense in especially American English, though? I mean, the language is just a hodgepodge of other languages smushed together and then obliterated over time.

Meghan Heitkamp 00:02:40 Well, and I, I feel like we have even debated the intricacies of English language grammar on the podcast before, and we are far from experts. So, you know, like, it permeates everything. What are we going to do?

Jess Birken 00:02:53 A couple of wordsmiths here. All right. We're supposed to be non-profit smithing. So let's let's let's always. Smith. Oh, don't be over now. That one is bad. Okay. Moving on.

Meghan Heitkamp 00:03:06 All right. We are going to move on even though I really want to not okay. So today we're going to talk about the IRS everyone's favorite topic. And just we collect from every single one of our clients their IRS determination letter.

Meghan Heitkamp 00:03:21 And sometimes people are like what is that. So what is that.

Jess Birken 00:03:26 Yeah. Right. When when you're like, give me your determination letter and they send you like their tax ID record, you're like, no, that's not it. That's not it.

Meghan Heitkamp 00:03:37 Which unreasonable. How how would you know? It's like.

Jess Birken 00:03:40 Would.

Meghan Heitkamp 00:03:41 You want IRS letterhead. Sounds about right.

Jess Birken 00:03:44 Right. So a determination letter is IRS very jargon. I guess we should come up with a better word for that. But it is the letter where they said, we have determined you are charity. You are a 501. Fill in the blank. And they say, and you've been tax exempt since date, and you need to file a 990. And like they they it's their proclamation that you are blessed in the world and don't have to pay income tax. Essentially it has a couple other little nits and gnats on it. Like, you know, what exact kind of public charity are you? Some of these little subcategory things that mostly don't matter most of the time, but it's the thing that people want to see to prove that you have income tax exemption.

Meghan Heitkamp 00:04:41 Yeah, it makes me think a little bit like a diploma, where it feels silly that this one piece of paper is supposed to stand in for this much larger thing. And it's like, yeah, keep that paper, because that's the thing you have that's proof. Like you went through this whole process, and the only thing you get out of it is a piece of paper. Yep. But yes, it is the paper that shows you what it is. Okay. So I have a question from a listener who just recently went through this process of applying to get their 501 C3 status. So they write in and say, my org got approved as a five one C3. According to the IRS tax exempt search and the IRS's bulk list for my state. Issue here is I never actually received the determination letter from the IRS, and it's not on the website. Is this common? I know many grants and whatnot ask for the actual letter, so I'm not sure what to do here.

Jess Birken 00:05:35 Okay, so is this common? No.

Jess Birken 00:05:39 Usually it's going to come in the mail and it's going to come in the mail to whatever address you put on the application. So like right away I'm thinking, was there a typo in your address that seems very likely, and it's just like circling a file somewhere in the post office because it can't get to you. Or are you using a registered agent as your registered office address? But you did not pay for mail processing service, and the IRS said, what's your address? And you were like registered agent. And now it just went to hell, basically, because because you're not paying for mail service with that

company. And why isn't it on the website? The IRS is just really slow. You know, they're doing what they can. I love that they get the information like, yes, this is a public charity, but it is common. A lot of times the determination letter is just not on the website either. They don't close the loop. Something happened. I don't even know. I can't pretend to know what happens over there, but especially for a new determination.

Jess Birken 00:06:45 I'm thinking it's just going to take a really long time for them to post a copy of the letter, although props to you for knowing how to check the bulk list.

Meghan Heitkamp 00:06:54 That's I was just going to say let's zoom out for a second of like, what website are we talking about? And all of that. So if you don't oh yeah.

Jess Birken 00:07:01 Sorry.

Meghan Heitkamp 00:07:02 On the IRS's website.

Jess Birken 00:07:04 There's a.

Meghan Heitkamp 00:07:04 Searchable.

Jess Birken 00:07:05 Website and it's called.

Meghan Heitkamp 00:07:07 TEOS.

Jess Birken 00:07:09 Yeah. It used to be called like EO select check or something like that. So if you just do like EO, IRS, you probably land on it and it's publicly searchable. It's just like, do you want to know the 990 information for any charity? Do you want to know if they've been revoked? Do you want to know who's on their board? You just go to this website and pull up all the data because it's all public record. Also, a public record is like the like literal spreadsheets of like every single tax ID number that has exemption in every state.

Jess Birken 00:07:43 And that is where I'm like, oh, that's it. You've been doing your homework because.

Meghan Heitkamp 00:07:49 Definitely advanced baseball.

Jess Birken 00:07:51 That's a deep cut. Most people don't even know that that exists or how to access it. So yeah, it's not common. It's probably just slow, but there's a chance that it went somewhere bad. And in that case, what I would say is you probably want to request a replacement determination letter, which you can do, and it's not a big deal. There's no there's no cost. It's just waiting for them to respond. And this is the kind of thing that you could also do if you changed your name. Right. Like, you might there might be other reasons that you need a new determination letter, or you might have just lost it because, like, let's be real nonprofits, you know, volunteers and turnover and whatever. And you just can't find it anymore. Like, you might just need a new copy for some reason. That's the thing. Or like if you're part of a nonprofit and it's like they've had tax exemption forever and their tax exemption predated the creation of the AEO Select Check search.

Jess Birken 00:08:53 They don't have it. They did not scan in pieces of paper from a thousand years ago. So if your exemption was from before like 2014, you might just have to request a new one. And there's a process for doing that. And anybody who can find the bulk exemption search can absolutely do this. So you are absolutely smarty. And you can do this and you're going to go to your search bar on your browser and you're going to just like type in like IRS replacement determination letter or new determination letter request. And there'll be a page that comes up. We can put the link in the show

notes. Yep. And you're going to just follow the instructions and basically fill out the form. And you're going to make sure you're mailing address is correct, and that it's at a place where you can actually receive the mail. And there's a couple of like, hanky things with filling out that form, but you fill it out. It's like a PDF that you fill it out, and then you hit like a submit button on the Adobe PDF and it just, like, literally sends it to the IRS through some magical thing, like in the back.

Jess Birken 00:10:03 It's very disconcerting. As a lawyer, I'm always like, did that even happen?

Meghan Heitkamp 00:10:08 Yeah, like no confirmation. It just goes like, so.

Jess Birken 00:10:11 It's a little weird, but you can do it and then they will send you a new determination letter. So it's it's really not a big deal and you can absolutely do it.

Meghan Heitkamp 00:10:21 I just want to pull out one thing in this question, because I as someone who combs through things for more information when I don't know what's going on and absolutely has found myself in the bulk data lists because I'm just like, let me pull this thread and, you know, I see you. We're together in this. What I could see happening here is this is someone who filed their application five weeks ago, and they have been checking the database and the website and the things every day to see if it comes through. And today it came through. But there hasn't been a determination letter yet and this is just the reminder if that is your situation. The IRS moves so slowly for so many reasons, but one of them is that the IRS is a mess right now.

Meghan Heitkamp 00:11:10 We're recording this in 2026 and I'll link it in our show notes. But we did a recording last year or a podcast last year about the mess of leadership and everything that's been happening at the IRS, cuts to staff, all of these things. So when the IRS moves slowly on a good day, we're not on a good day. And the actual paper mailing may still be coming. It's just going to take forever. You know, like their actual updating to their system is a different process than mailing the piece of

paper. So you may need to just like sit on your hands for a minute. Also, before you file off 50 more things for the IRS to process.

Jess Birken 00:11:47 True. Truly. This is. This is why you're an amazing genius. Because 100% diagnosing the personality of somebody who can figure out that the bulk list exists and access it is 100%. A person who is checking every day and now has the results and just give it 30 days. I will preempt all of my other stuff and say, you need to wait.

Jess Birken 00:12:18 Wait 30 days minimum because Megan is totally right. If you have been Johnny on the spot checking, checking, checking, checking the mail is not coming as fast as you are able to find the information.

Meghan Heitkamp 00:12:34 Yeah, and it doesn't mean that something's wrong. Like don't panic. It's not a situation where this isn't real or you don't have it or something has been broken. It's just going to gonna take a minute, and it's. Yeah. No. The broken brain in me recognizes the broken bone in you. Like I understand, and we just miss.

Jess Birken 00:12:52 And soon as you said it, I was like. That is this person's personality. Every fiber of my being is like. She's dead on. That's exactly it. This person needs to slow the roll for 30 to 45 days. Now you have your exemption. You're fine. Yes, and it's going to be fine.

Meghan Heitkamp 00:13:08 Is it is real? Like when it's on the bulk data list and stuff like it is real. You have been granted tax exempt status.

Meghan Heitkamp 00:13:15 Just because you don't have the piece of paper yet doesn't mean that it's not real. And you can either wait and receive it in the mail, or request that piece of paper from the IRS.

Jess Birken 00:13:25 So you're requesting the paper. Remember, that's a new process.

Meghan Heitkamp 00:13:31 Yes.

Jess Birken 00:13:31 So it's entirely likely that that original paper is on its way to you. And all you're doing is kicking off another new filing that goes into the vortex of slowness. And so just just wait 30 days.

Meghan Heitkamp 00:13:47 Now, if it's been two years, then you know that it's for real. And you never got the the IRS or.

Jess Birken 00:13:53 Even.

Meghan Heitkamp 00:13:54 Three months. Yes.

Jess Birken 00:13:54 If it's been 90 days. 5% do the thing I said.

Meghan Heitkamp 00:13:58 If you're if you're, you know, chewing your nails down to stubs, waiting for this, like you need to like, you know, go get a manicure and then hang out, it's just like it's going to be okay. So yeah, okay.

Jess Birken 00:14:09 A couple of even what even takeaways. Takeaways.

Meghan Heitkamp 00:14:13 first, every nonprofit with the tax exempt status from the IRS gets a determination letter, and it is your proof of tax exempt status. It is what you show to funders or other businesses or whoever is asking to show that you, in fact, are a public charity or whatever status you have. So you want to keep a hold of that. Second, you can look up a nonprofit's status or take a look at their nine 90s or anything else on the IRS's website. They have a tax exempt organization search where you can look at it. But however, in number three, the IRS is slow at keeping things up to date so that search, while it is typically has correct information, does not always have the most accurate newest information. So if you are looking for a brand new determination letter or a 990 you filed last month, it may not be there yet and it doesn't mean that it wasn't received. And finally, there is a mechanism for you to request a new determination letter and we will link that in the show notes.

Meghan Heitkamp 00:15:20 But it is a form that you can submit for free with the IRS to get a new letter sent out. That's everything I got.

Jess Birken 00:15:28 And I'll just add folks to not hit the submit button if your document is incomplete. I'm telling you, man, does this. This form is weird. Don't just.

Meghan Heitkamp 00:15:39 Don't.

Jess Birken 00:15:39 Don't do it. Don't accidentally hit the submit button because it goes to the IRS. Whatever you partially filled out. Oh, okay. Well, if this was just the epic content you were looking for, and we just happened to find the people who need a replacement determination letter. If you're still listening right now, your hands must be full of soap doing dishes. And God bless. Thank you for being here. Do me a huge favor. Leave us a positive rating because you can only talk about the IRS so much, but we need those five stars. If you have a question or a story to share. I'd love to hear from you. Send me a note online at Charity therapy.

About the Author



Hi, I'm Jess Birken

I'm the owner of Birken Law Office, I help nonprofits solve problems so they can quit worrying and get back to what matters most – The Mission. I'm not like most attorneys, I actually have an outgoing personality, and – like you – I like to think outside the box. Most of my clients are passionate and have an entrepreneurial spirit. I'm like that too. My goal is to help you crush it. Getting bogged down in the minutia sucks the joy out of the important stuff. My clients want to do the work – not the paperwork.

Let's connect!

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