



EVENTS DC COMMUNITY GRANT PROGRAM FISCAL YEAR 2018 APPLICATION CHECKLIST

Please double check your grant application before submission and ensure that ALL the following documents are submitted:

- ✓ A completed, SIGNED application
- ✓ A detailed outline of your organization's overall budget, including line items for income and expenses
- ✓ A budget for use of the grant funds and a description of how grant funds will be used
- ✓ A copy of an annual financial audit conducted by a certified public accountant for the organization's most recent fiscal year; or if the organization does not have a financial audit, a copy of the organization's IRS Form 990 for the most recent tax year
- ✓ A copy of the determination letter from the IRS confirming the organization's 501(c)(3) status
- ✓ A copy of the letter from the DC Office of the Chief Financial Officer, Office of Tax and Revenue (OTR) confirming the organization is exempt from DC income and franchise taxes [PLEASE NOTE: The tax exemption letter is NOT the same as the Certificate of Incorporation from the DC Department of Consumer and Regulatory Affairs (DCRA); a sample OTR tax exemption letter is attached]

SAMPLE TAX EXEMPTION LETTER FROM OFFICE OF TAX AND REVENUE

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



Reply to:
Exempt Organizations

Effective Date: [REDACTED]

[REDACTED]

Dear Sir or Madame:

Based on information supplied, and assuming your operations will be as indicated in your income and franchise tax, we have determined that you are exempt from the District of Columbia Income and Franchise Tax as an organization described in Section 47-1802.1(3) of the District of Columbia Code.

Contributions made to you are deductible by donors.

If your purposes, character, or method of operation change, please report the changes to us for consideration of their effect, if any, upon your exempt status. You should also report any change in your name including the amendment to your organizational document and address.

You are not required to file District of Columbia income or franchise tax return unless your organization has unrelated business income from engaging in a trade or business in the District or from District sources and such income is subject to tax under Section 511 of the Internal Revenue Code and/or you are subject to tax under Section 527 of the Internal Revenue Code. Personal property used in the generation of unrelated business income is subject to tax under Section 47-1508(a)(1)(B) of the District of Columbia Code.

You are required to submit promptly a copy of any correspondence which is received from the Internal Revenue Service which changes your exempt status for Federal income tax purposes.

Sincerely yours,

[REDACTED]

[REDACTED]

Supervisory Tax Auditor