



## What is a 501(c)(3)?

Section 501(c)(3) is the portion of the US Internal Revenue Code that allows for federal tax exemption of nonprofit organizations, specifically those that are considered public charities, private foundations or private operating foundations. It is regulated and administered by the US Department of Treasury through the Internal Revenue Service. There are other 501(c) organizations, indicated by categories 501(c)(1) – 501(c)(28). This discussion will focus on 501(c)(3).

## Provisions Unique to 501(c)(3)

One of the most distinct provisions unique to Section 501(c)(3) organizations as compared with other tax exempt entities is the tax deductibility of donations. 26 U.S.C. § 170, provides a deduction, for federal income tax purposes, for some donors who make charitable contributions to most types of 501(c)(3) organizations.



### Flowery Branch High School Band Parents Association, Inc.

6603 Spout Springs Road  
Flowery Branch, GA 30542

**EIN# Available upon request**

### Contact Peggy Beck

BPA Treasurer  
770-597-1213

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAY 13 2013**

Accounting Period Ending:  
May 31

Public Charity Status:  
170(b)(1)(A)(vi)

Form 990 Required:  
Yes

Effective Date of Exemption:  
June 04, 2012

Contribution Deductibility:  
Yes

Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.