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4CULTURE.ORG

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Doors Open Eligibility Documentation Guide

On December 5, 2023, the King County Council unanimously passed Doors Open legislation to increase funding to the County's arts, heritage, science, and historic preservation non-profit organizations through a 0.1 percent sales tax. 4Culture is the County's designated agency to distribute these funds, anticipated to be approximately \$100 million per year. A minimum of 25% of all Doors Open funding will go to organizations outside of the city of Seattle.

To access Doors Open funding, King County cultural and science organizations must apply to our grant programs; all applicants will be reviewed by community peer panels. Discipline-specific Advisory Committees review grant recommendations and final funding determination is made by our Board of Directors. 4Culture will integrate Doors Open funding into our existing equitable granting processes and operations.

King County-based nonprofit organizations whose primary purpose is advancing and preserving science or technology, the visual or performing arts, including zoology, botany, anthropology, heritage, or natural history are eligible for Doors Open funding. These organizations must provide programming or experiences available to the general public.

Organizations that meet this state-mandated eligibility requirement but are not designated 501(C)3 are eligible if they are fiscally sponsored by a nonprofit organization that does meet eligibility requirements. As always, 4Culture Program Managers will be available to discuss eligibility requirements.

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Obtaining your NTEE Code

The IRS and the National Center for Charitable Statistics (NCCS) use the National Taxonomy of Exempt Entities (NTEE) system to classify nonprofit organizations. The Foundation Center also uses the NTEE system to classify both grants and grant recipients (typically nonprofits or governments). **You will need to put your NTEE code on the organizational profile section of your application.**

You can find your organization's NTEE code on [Giving Compass Insights](#).

The screenshot shows the Giving Compass Insights website. At the top, there is a navigation bar with the logo on the left and links for 'Tech Directory', 'Our Products', 'Our Services', 'About', and 'Sign In' on the right. Below the navigation bar, the main heading reads 'Free Interactive Tool' followed by 'Nonprofit EIN, NTEE, and UN SDG Classification'. A paragraph explains that with millions of tax-exempt and nonprofit organizations in the US, finding relevant information can be daunting, and the NTEE Code Finder tool is provided to help. A call to action asks users to make a donation to Giving Compass if they find the tool useful. Below this is a section titled 'Find Information on Tax-exempt Organizations, Including Nonprofits 501(c)3' with a search bar labeled 'Search nonprofits by name'.

A screenshot of Giving Compass Insights' search engine.

Simply type in the name of your organization or fiscal sponsor in the search bar and click Search.

The screenshot shows the search results page on Giving Compass Insights. It features a table with three columns: 'NTEE Code by Source', 'NTEE', and 'Comments'. The first row shows 'reported by the IRS' with code 'A60' and 'reported by the NCCS' with code 'A69'. The 'NTEE' column displays 'A69'. The 'Comments' column notes a discrepancy between the IRS and NCCS reports. Below the table, there are sections for 'Category' (Arts, Culture, and Humanities) and 'Impact Area' (Arts, Culture Centers, Media & Communications).

NTEE Code by Source ⓘ	NTEE	Comments
reported by the IRS A60 reported by the NCCS A69	A69	There is a small discrepancy between the NTEE reported by the IRS and the NCCS.

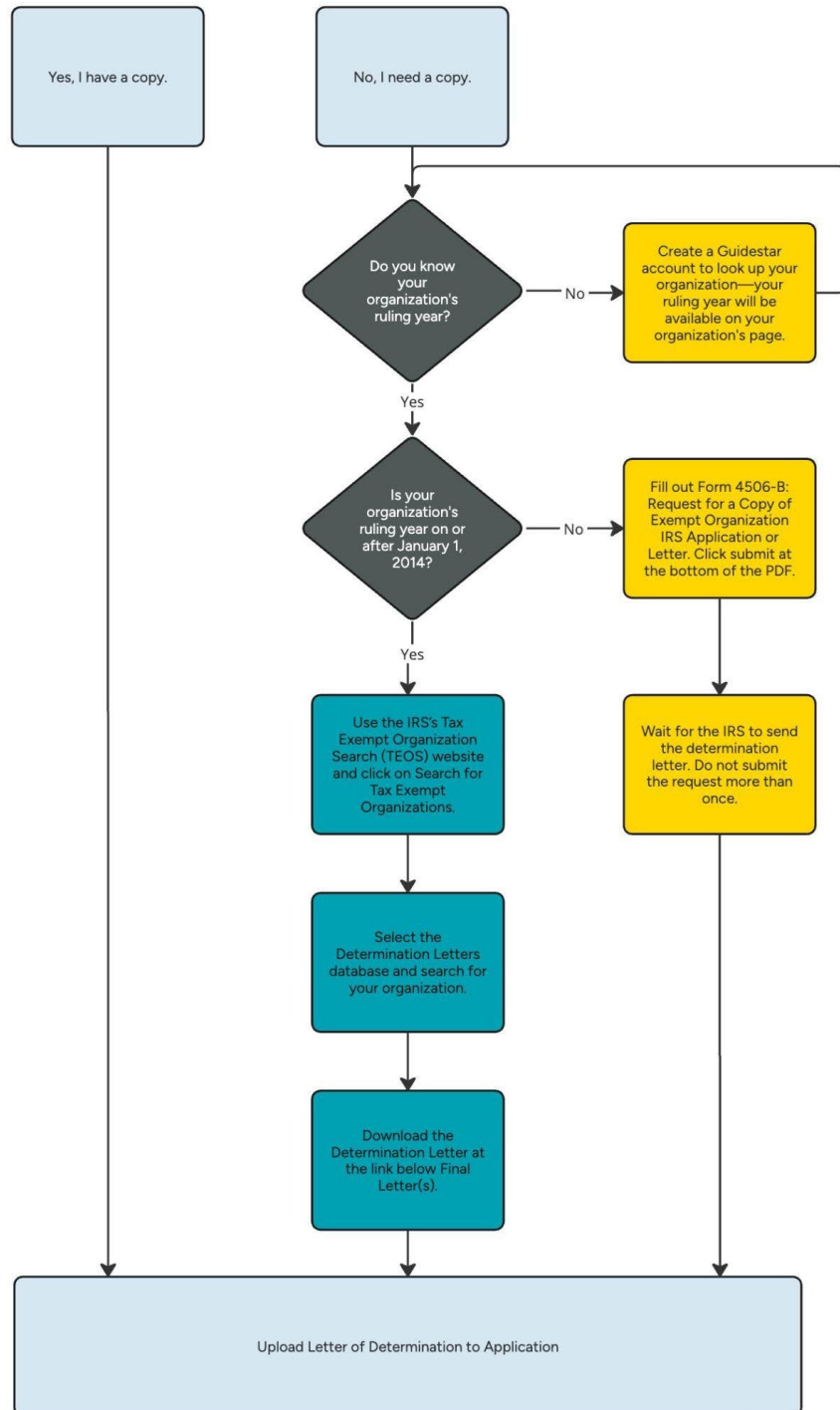
Category
Arts, Culture, and Humanities

Impact Area
Arts, Culture Centers, Media & Communications

A screenshot of Giving Compass Insights' search results.

Obtaining a copy of your IRS Letter of Determination

An IRS determination letter notifies a nonprofit organization that its application for federal tax exemption under Section 501(c)(3) has been approved. This is a key piece of documentation to determine eligibility for Doors Open funding. **You will need to upload a copy of your organization's or fiscal sponsor's Letter of Determination to your application.**



Determine Ruling Year

If you already know your organization's or fiscal sponsor's ruling year, or the year in which the IRS determined your nonprofit status, you can skip this step.

If you need to determine when your organization or fiscal sponsor received tax-exempt status, you can search on [Guidestar](#), a free nonprofit research resource. After [creating a free account](#), search for your organization or fiscal sponsor. After finding your organization or fiscal sponsor's page, the ruling year will be available on the main page.

Mission

Ruling year ⓘ

2007

A screenshot from Guidestar showing an organization's ruling year.

Download Determination Letters issued after January 1, 2014

- 1.) Go to the IRS's [Tax Exempt Organization Search \(TEOS\)](#) website and click on **Search for Tax Exempt Organizations**.

The screenshot shows the IRS website's navigation bar with the IRS logo and links for Help, News, English, Charities & Nonprofits, and Tax Pros. Below the navigation bar is a search bar. The main content area is titled "Search for tax exempt organizations" and features a sidebar with categories: Individuals, Businesses and self-employed, and Charities and nonprofits. The Charities and nonprofits category is selected, showing "Exempt organization types" and "Lifecycle of an exempt". The main content area is titled "The Tax Exempt Organization Search Tool" and lists two bullet points: "Eligibility to receive tax-deductible charitable contributions" and "Review information about the organization's tax-exempt status and filings." A blue button labeled "Search for Tax Exempt Organizations" is prominently displayed.

A screenshot from the IRS's tax-exempt organization search.

- 2.) Select the **Determination Letters** database, and search for your organization or fiscal sponsor using your **Employment Identification Number (EIN)** or **Organization Name**. Select **Search**.

The screenshot shows the IRS website's 'Tax Exempt Organization Search' page. At the top, there is a navigation bar with links for 'File', 'Pay', 'Refunds', 'Credits & Deductions', and 'Forms & Instructions'. Below this, there is a search bar and a breadcrumb trail: 'Home / File / Charities and Nonprofits / Search for Charities / Search for Tax Exempt Organizations / Tax Exempt Organization Search'. The main heading is 'Tax Exempt Organization Search'. Below the heading, there are three main sections: 'Select Database' with a dropdown menu showing 'Determination Letters', 'Search By' with a dropdown menu showing 'Employer Identification Number (EIN)' and 'Organization Name', and 'Search Term' with a text input field containing 'XX-XXXXXXX or XXXXXXXXX'. At the bottom of the search area, there are three buttons: 'RESET', 'SEARCH', and 'Search Tips'.

A screenshot from the IRS's tax-exempt organization search.

- 3.) Click on the Organization Name and download the Determination Letter at the link below **Final Letter(s)**.

Determination Letter

A favorable determination letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section the organization applied.

Final Letter(s)

[FinalLetter](#)

A screenshot from the IRS's tax-exempt organization search shows the option to download a Determination Letter.

Request Determination Letters issued before January 1, 2014

- 1.) You will need to submit [Form 4606-B: Request for a Copy of Exempt Organization IRS Application or Letter](#). Instructions for this form can be [found on the IRS website](#).

The screenshot shows the header of Form 4506-B. On the left, it says 'Form 4506-B (May 2024) Department of the Treasury Internal Revenue Service'. In the center, it says 'Request for a Copy of Exempt Organization IRS Application or Letter'. Below this, it says 'Information about Form 4506-B and its separate instructions is at www.irs.gov/form4506a'. On the right, it says 'OMB No. 1545-0495'.

A screenshot of Form 4506-B.

- 2.) To fill out Form 4506-B, you will need the following information—
 - a.) Requester: requester's name, phone number, and address.
 - b.) Exempt organization: organization's official name under which exempt status was approved, address, and employer identification number. If you do not enter

the official name, the IRS may not be able to locate or provide the requested item.

c.) Category of requester: Select **All others**.

3.) Form 4506-B is submitted via email. Click the "Submit Form" button at the bottom of the form.

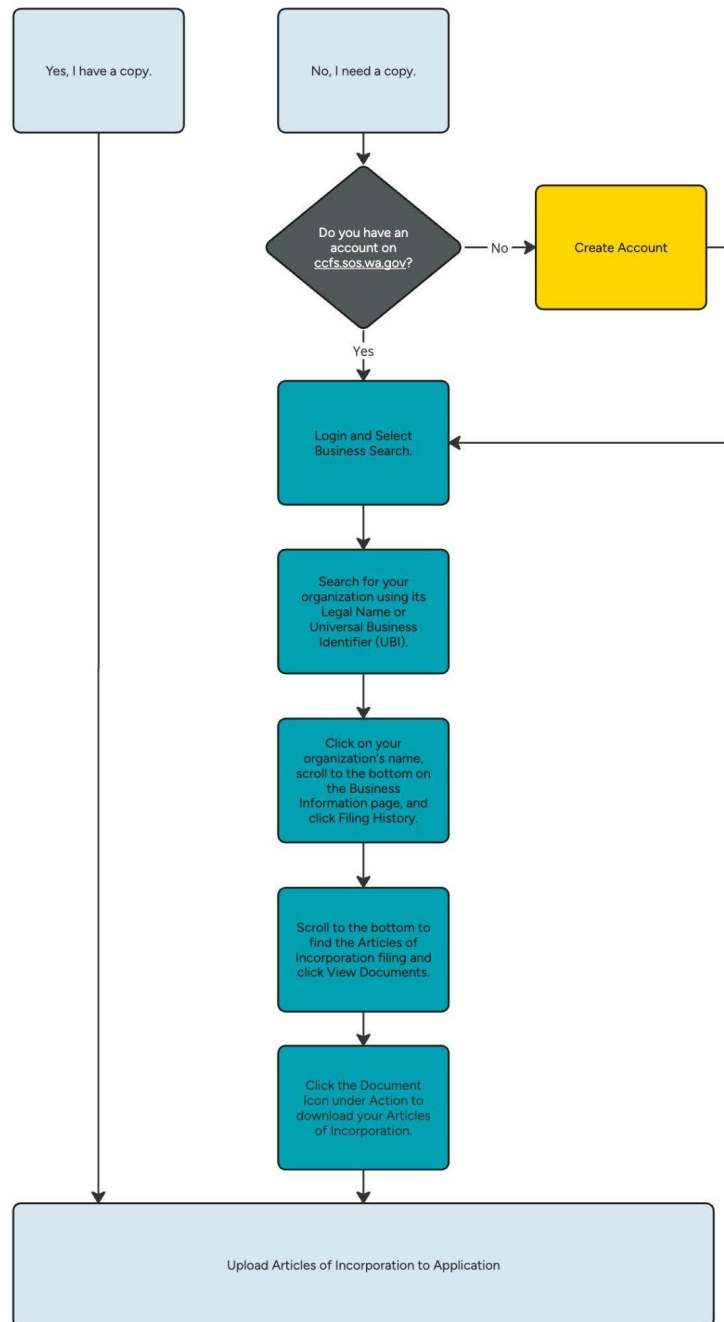
The screenshot shows a portion of Form 4506-B. It includes section 4, 'Reason for request', with a text area for explanation. Section 5, 'Check the box(es) for the item(s) you are requesting', lists four options: 'Application for exemption', 'Exemption determination letter only', 'Affirmation letter', and 'Other'. Each option has a checkbox. At the bottom of the form, there is a 'Submit Form' button with a disclaimer notice: 'Submit Form (Disclaimer notice: Your email submission of Form 4506-B is not encrypted for security)'.

A screenshot of Form 4506-B showing the "Submit Form" button.

4.) If you submitted a request and it's been more than 60 days, you will need to contact IRS Customer Service at 877-829-5500 to check the status. **Do not send a second request; it could delay processing.**

Obtaining a copy of your Articles of Incorporation

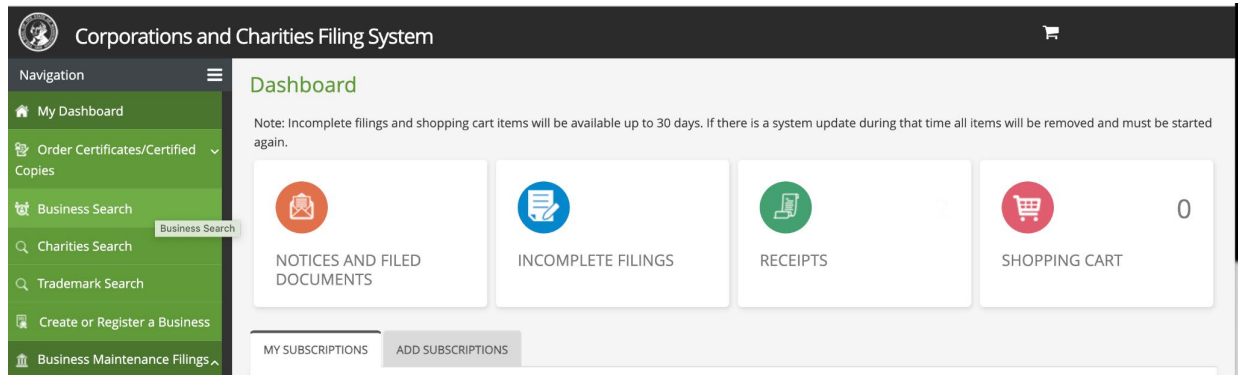
Articles of incorporation are a set of formal documents filed with a government body to legally document the creation of a corporation. Your organization or fiscal sponsor needs to be incorporated in Washington State to be eligible for Doors Open funding. **You will need to upload a copy of your organization's or fiscal sponsor's Articles of Incorporation to your application.**



You can get a copy of your organization's or fiscal sponsor's Articles of Incorporation on the Washington State Secretary of State's Corporations & Charities website.

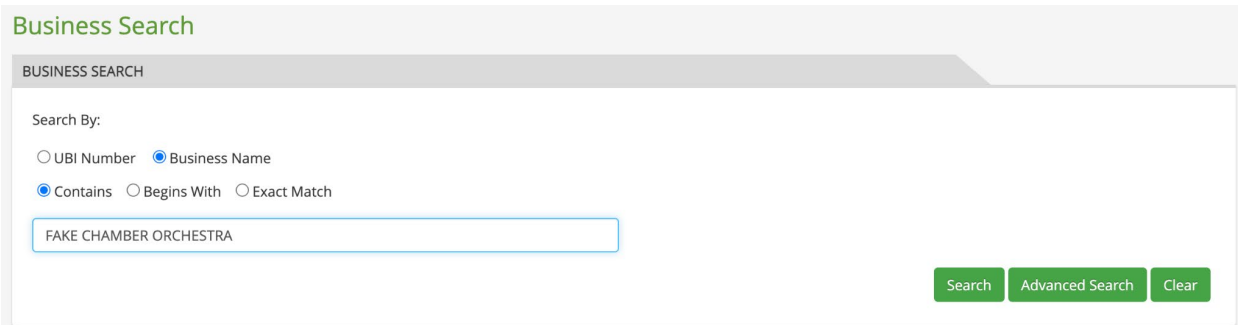
After [creating a free account](#) or [logging into your existing account](#), follow these steps to download this documentation.

1.) Go to **My Dashboard > Business Search**.



A screenshot of the Washington State Corporations and Charities filing system's dashboard.

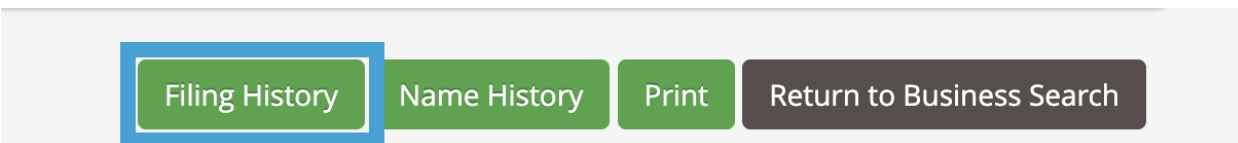
2.) Search by your **Universal Business Identifier (UBI)** or **Organization Name**.



A screenshot of the Washington State Corporations and Charities search system.

3.) Click on your organization's name on the results page. You will then be on your **Business Information** page.

4.) Scroll to the bottom of your **Business Information** page. Click **Filing History**.



A closeup of the Filing History option on a Business Information page from the Washington State Corporations and Charities search system.

5.) Locate **Articles of Incorporation**, which will be the first filing on **Filing History**.


ANNUAL REPORT	View Documents
ANNUAL REPORT	View Documents
ANNUAL REPORT	View Documents
ANNUAL REPORT	View Documents
ANNUAL REPORT	View Documents
ARTICLES OF INCORPORATION	View Documents

A screenshot of the Washington State Corporations and Charities Filing History page.

6.) Click **View Documents**. Click the document icon next to **Articles of Incorporation** to download your Articles of Incorporation.

View Documents

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Document Type	Created Date	Action
SCANNED DOCUMENT	03/21/2022	
ARTICLES OF INCORPORATION	05/02/2022	
CONGRATULATION LETTER	05/02/2022	 Download/Print
CONGRATULATION LETTER	05/02/2022	

A screenshot of the Washington State Corporations and Charities Documents page.

Contact Us

Have any questions about your organization's eligibility status? Send an email and we can help.

Liz Reyes

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