

From: Sarah Branch <SBranch@nationalchurchresidences.org>
Sent: Thursday, October 13, 2022 11:49 AM
To: Jean Salmonsens <Jean.Salmonsens@floridahousing.org>
Cc: Marisa Button <Marisa.Button@floridahousing.org>; Melissa Levy <Melissa.Levy@floridahousing.org>
Subject: Public Comment RE: Non-Profit Qualification Documentation

Dear Marisa,

National Church Residences thanks you for the opportunity to provide the following public comment regarding the issue we are currently facing when submitting documentation to qualify as a non-profit Applicant. Currently, to demonstrate the qualification of a non-profit entity, and in this case our GP, one of the items required for submittal within the Application is the IRS determination letter. In our case, the GP is a subordinate for the parent organization, National Church Residences, and it is the parent organization that holds the IRS issued Group Exemption Number (GEN). Per IRS Publication 4573 on Group Exemptions, IRS will not issue determination letters for each subordinate entity. The parent organization under this GEN is responsible for maintaining records for all its subordinates under the GEN. Additionally, National Church Residences receives a letter from the IRS listing its subordinate entities once annually and is given an opportunity to amend and add new subordinate entities to its exemption list. An updated letter is not issued until the following year. With the timing of the request for an additional entity and the receipt of the next annual IRS letter, it is impossible to meet this document requirement. We respectfully request that staff update the requirement for this IRS letter when it relates to a structure that falls under a GEN issued by the IRS. In its place we recommend that staff allow the following:

- IRS EIN confirmation for both the GP and parent organization
- Group Exemption for the parent organization
- Articles of Incorporation confirming the GP is indeed a Florida non-profit corporation

Thank you and please let us know if we can provide any additional information regarding this request.

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