

From: Travis Brown <tbrown@voa-fla.org>
Sent: Thursday, September 23, 2021 4:42 PM
To: Marisa Button <Marisa.Button@floridahousing.org>
Cc: Janet Stringfellow <jstringfellow@voa-fla.org>
Subject: VOAF 990 Comment

Marisa:

This response is a little late, but I wanted to make sure you were aware of the 990 rules as it pertains to VOA Florida. We definitely plan to continue to participate in the Special Needs and Homeless RFA's going forward so some of the recent comments indicating Florida Housing's intention to require non-profit applicants to be "public charities" as proven by its filing of Form 990 with the IRS doesn't really apply to us. The Internal Revenue Service ("IRS") has determined that Volunteers of America, Inc. (VOA) is exempt from federal income tax under section 501(c)(3) of the Code and is classified as a public charity, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code as a church. Volunteers of America of Florida, Inc. is included in a group tax exemption and does not have its own IRS determination letter. The group tax exemption letter issued to VOA applies to all of the subordinate organizations on whose behalf VOA has applied for recognition of tax exemption. This means that VOA Florida is also exempt under section 501(c)(3) of the Code.

Volunteers of America of Florida, Inc is not required by the IRS to file a 990, but respectfully requests that Florida Housing allow for our continued participation in these RFA's as a 501 (c)(3) non-profit. Perhaps FHFC could allow some proof other than a filed 990 from churches to establish that they are, in fact, a public charity. We could attempt to submit other proof of our public charity status, such as IRS recognition of the letter issued from VOA confirming our tax-exempt status (see attached).

This might be a long winded answer to something you are already aware of, but we wanted to make sure. Call me if you have any questions and thanks for supporting those Floridians the most in need.

Travis

Travis Brown

VP Housing and Development
Volunteers of America of Florida

405 Central Avenue, Suite 100
St. Petersburg, FL 33701
Office: [904.239.5774](tel:904.239.5774)
Cell: [912.210.7513](tel:912.210.7513)
Fax: [727-823-8286](tel:727-823-8286)
tbrown@voa-fla.org

