IRS Automatic Revocation of Exemption List (ARL)
Do Not Pay (DNP) Quick Reference Card

Frequently Asked Questions

What is the Automatic Revocation of Exemption List?

The Automatic Revocation of Exemption List (ARL) is a data source from the Internal Revenue Service (IRS). It contains entities that have had their tax-exempt status automatically revoked under the law because they have not filed Form 990 series returns or notices annually as required for three consecutive years. This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.

How does DNP help my agency with this data source?

The ARL database is available in the DNP Portal for agency searches. By verifying eligibility prior to awarding a grant or issuing a payment, you will help your agency reduce these types of improper payments.

How do I gain access to the ARL in the DNP Portal?

Agencies must apply and be approved to access ARL in the DNP Portal. Contact your agency lead for more information.

Is there a cost for using the ARL?

No. The ARL is available at no cost to agencies enrolled in DNP.

For which modules is ARL available in the DNP Portal?

The ARL database is available in Online Search, Batch Matching, Continuous Monitoring, and API.

What kind of information does a match in the DNP Portal return?

When conducting searches, the DNP Portal returns the data elements listed in the following chart.

Field	Description
EIN	The EIN, or Employer Identification Number, is also known as a federal Tax Identification Number (TIN), and is used to identify a business or nonprofit entity. An EIN is a unique 9-digit number, similar to a Social Security Number for an individual.
Legal Name	The primary name by which the organization is listed in IRS records.
Doing Business As	The second line of the organization's mailing address/ Any other name the organization uses.
Last Known Address	The organization's last known mailing address.
City	The city in which the organization's last known mailing address is located.
State	The state in which the organization's last known mailing address is located.
Zip Code	The zip code in which the organization's last known mailing address is located.
Country	The country in which the organization's last known mailing address is located.
Exemption Type	The section of the Internal Revenue Code that describes the type of organization (See next page for details).
Revocation Date	The effective date that the organization's federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years.
Revocation Posting Date	The date on which the IRS posted notice of the organization's automatic revocation on IRS.gov.
Exemption Reinstatement Date	The organization's effective date of tax exemption, determined by the IRS after the organization's exemption was automatically revoked and the organization applied for reinstatement of exemption.

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Exemption Types Viewable in the DNP Portal

When the ARL Code is received from the IRS, Do Not Pay translates the code into the following Exemption Types viewable in the DNP Portal. When a code is received from the IRS that is not ascribed to a legitimate Exemption Type, Do Not Pay will not translate the code and will show the actual value within the Portal. This is represented in the first row of the chart below.

ARL Code	Exemption Type Viewable in Portal	Description
0	0	If you see a single number rather than an official IRS Exemption Type, this indicates an ARL code was received from the ARL data source that has no associated Exemption Type. Other possible numbers you may see are 1, and 7.
00	00	Unidentified
02	501(c)(2)	Title Holding Corporation for Exempt Organization
03	501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations
04	501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
05	501(c)(5)	Labor, Agricultural, and Horticultural Organizations
06	501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.
07	501(c)(7)	Social and Recreational Clubs
08	501(c)(8)	Fraternal Beneficiary Societies and Associations
09	501(c)(9)	Voluntary Employees Beneficiary Associations
10	501(c)(10)	Domestic Fraternal Societies and Associations
20	501(c)(20)	Group Legal Services Plan
23	501(c)(23)	Veterans Organizations (created before 1880)
40	501(d)	Religious and Apostolic Associations
50	501(e)	Cooperative Hospital Service Organizations
70	501(k)	Child Care Organizations
90	521(a)	Farmers' Cooperative Associations

Important Links

DNP Website

https://fiscal.treasury.gov/dnp/

FAQs

https://fiscal.treasury.gov/dnp/faqs.html

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