

IRS Tax Exempt Organization Search

Do Not Pay Portal Quick Reference Card

Frequently Asked Questions

What tax-exempt eligibility data sources are available in the DNP Portal?

The Do Not Pay (DNP) Portal has access to the Internal Revenue Service's (IRS) Tax Exempt Organization Search (TEOS) (formerly Select Check). You can check an organization's:

- Eligibility to receive tax-deductible charitable contributions
- Review information about the organization's tax-exempt status and filings

This data is especially useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.

Which data sets are included in the TEOS?

- Publication 78 (PUB 78)
- Form 990-N (e-Postcard)
- Automatic Revocation of Exemption List (ARL)

What is Publication 78?

Lists of organizations that can receive tax-deductible contributions.

- Users may rely on this list in determining deductibility of their contributions.
- If an organization uses a "doing business as" (DBA) name, that name will not be listed in the PUB 78 Data. Only the organization's official name submitted to the IRS is included in the data set.
- Some donees (i.e., churches, group ruling subordinates, and governmental units) eligible to receive tax-deductible charitable contributions may not be listed in PUB 78 Data. For more information see, [Other Eligible Donees](#).

What is Form 990-N (e-Postcard)?

Form 990-N (e-Postcard) is an annual electronic notice most small tax-exempt organizations (annual gross receipts normally \$50,000 or less) are eligible to file instead of Form 990 or Form 990-EZ.

What is the Automatic Revocation of Exemption List?

By law, tax-exempt status is automatically revoked if an organization does not file the required Form 990-series returns or notices yearly for 3 consecutive years. The automatic revocation date is historical. It is the organization's effective date of automatic revocation (the date for the filing of the third annual Return or notice), but doesn't necessarily reflect its current tax-exempt status.

How does using these data sources help my agency?

Using these data sources through the DNP Portal or the Office of Payment Integrity (OPI) Analytics will help an agency determine if an entity is a registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. By verifying eligibility prior to awarding a grant or issuing a payment, OPI can help your agency reduce these types of improper payments.

Can I access the TEOS data sets in the DNP Portal?

ARL, Pub 78, and Form 990-N are currently available in the DNP Portal. If you need immediate access to these data sources, you can arrange to send OPI your data set (through a secure connection) and the OPI Analytics team will do the work and give you the results.

What is the process for utilizing OPI Analytics services for verifying non-profit status?

Contact your OPI Agency Lead or Agency Specialist or email OPI.outreach@fiscal.treasury.gov to get started with your project.



Important Links

Tax Exempt Organization Search

<https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>

Data Correction Contacts

<https://fiscal.treasury.gov/dnp/privacy-program.html#data-correction-process>

DNP Website

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

FAQs

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

IRS Publication 78 Data Source

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Frequently Asked Questions

What is Publication 78?

Publication 78 (PUB 78) is a list of organizations eligible to receive tax-deductible charitable contributions.

What if an organization uses a “doing business as” name?

An organization using a “doing business as” (DBA) name will not be listed in the database. Only the business name registered with the Internal Revenue Service (IRS) is in the listing.

How does using this data source help my agency?

Using PUB 78 through the DNP Portal or OPI Analytics will help an agency determine if an entity is a registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. By verifying eligibility prior to awarding a grant or issuing a payment, OPI can help your agency reduce these types of improper payments.

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 down below.

How do I gain access to PUB 78 in the DNP Portal?

Agencies must apply for and be approved to access PUB 78 in the DNP Portal. Contact your Office of Payment Integrity (OPI) Agency Lead or Agency Specialist for more information.

Is there a cost for using PUB 78?

No. PUB 78 is available at no cost to agencies enrolled in the DNP Portal.

For which modules is ARL available in the DNP Portal?

PUB 78 database is available in Online Search, Batch Matching, Continuous Monitoring, and Application Programming Interface (API).

How To Fix Incorrect Data

OPI does not own the content within PUB 78 and is unable to update its content.



Contact below for data inquiries or disputes.

Tax Exempt Organization
Phone: (877) 829-5500

irs.gov/charities-non-profits/automatic-revocation-of-exemption

Field	Description
SSN/EIN/TIN	The federal Taxpayer Identification Number used to identify a nonprofit entity.
Name	The primary name by which the organization is listed in IRS records.
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.
Country	The country in which the organization’s last known mailing address is located.
Deductibility Code	The deductibility status code assigned to organizations by the IRS. See the following table on the next page for a list of codes and descriptions.

Deductibility Codes for Pub 78

The following table from the IRS shows the deductibility status codes assigned to each tax exempt organization. The Deductibility Limitation column displays the maximum percentage of adjusted gross income that may be deducted from an individual's contribution to the organization.

Code	Exemption Type Viewable in Portal	Deductibility Limitation
PC	A public charity	50% (60% for cash contributions)
POF	A private operating foundation	50% (60% for cash contributions)
PF	A private foundation	30% (generally)
GROUP	Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed	Depends on various factors
LODGE	A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for charitable purposes	30%
UNKWN	A charitable organization whose public charity status has not been determined	Depends on various factors
EO	An organization described in section 170(c) of the Internal Revenue Code other than a public charity or a private foundation	Depends on various factors
FED	An organization to which contributions are deductible if made for the use of a federal governmental unit	50% (60% for cash contributions)
FORGN	A foreign-addressed organization. These are generally organizations formed in the United States that conduct activities in foreign countries. Certain foreign organizations that receive charitable contributions deductible pursuant to treaty are also included, as are organizations created in U.S. possessions.	Depends on various factors
SO	A type 1, type 2 or functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SONFI	A non-functionally integrated type 3 supporting organization	50% (60% for cash contributions)
SOUNK	A supporting organization, unspecified type	50% (60% for cash contributions)

IRS Form 990-N Data Source

Do Not Pay Portal Quick Reference Card

Frequently Asked Questions

What is Form 990-N (e-Postcard)?

Form 990-N (e-Postcard) is an annual electronic notice most small tax-exempt organizations (annual gross receipts normally \$50,000 or less) are eligible to file.

Is an organization listed in Form 990-N also listed in PUB 78?

Yes.

How does using this data source help my agency?

Using Form 990-N through the DNP Portal or OPI Analytics will help an agency determine if an entity is a registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. By verifying eligibility prior to awarding a grant or issuing a payment, OPI can help your agency reduce these types of improper payments.

How do I gain access to Form 990-N in the DNP Portal?

Agencies must apply for and be approved to access Form 990-N in the DNP Portal. Contact your Agency Lead or Agency Specialist for more information.

Is there a cost for using Form 990-N?

No. Form 990-N is available at no cost to agencies enrolled in the DNP Portal.

For which modules is ARL available in the DNP Portal?

The Form 990-N database is available in Online Search, Batch Matching, Continuous Monitoring, and Application Programming Interface (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
SSN/EIN/TIN	The federal Taxpayer Identification Number used to identify a nonprofit entity.
Name	The primary name by which the organization is listed in Internal Revenue Service (IRS) records.
Tax Year	The year in which the taxes were filed.
Tax Period	The beginning and end dates of the tax period.
Gross receipts not greater than	This is a set dollar value that shows an entity included on the 990-N data set has gross receipts no greater than \$50,000.
Organization has been terminated	Whether or not the organization has been terminated.
Website URL	Website of the organization.
Address 1	The street address in which the organization's last known mailing address is located.
Address 2	The street address in which the organization's last known mailing address is located.
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.
Country	The country in which the organization's last known mailing address is located.
Zip	The zip code in which the organization's last known mailing address is located.
Principal Officer's Name	The name of the principal officer for the organization.
Address 1	The street address in which the principal officer's last known mailing address is located.
Address 2	The street address in which the principal officer's last known mailing address is located.
City	The city in which the principal officer's last known mailing address is located.
State	The state in which the principal officer's last known mailing address is located.
Country	The country in which the principal officer's last known mailing address is located.
Zip	The zip code in which the principal officer's last known mailing address is located.

How To Fix Incorrect Data

OPI does not own the data that appears within Form 990-N and is unable to update its content. Contact Tax Exempt Organization at (877) 829-5500 or visit [irs.gov/charities-non-profits/automatic-revocation-of-exemption](https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption)



IRS Automatic Revocation of Exemption List Data Source

Do Not Pay Portal Quick Reference Card

Frequently Asked Questions

What is the Automatic Revocation of Exemption List?

The Automatic Revocation of Exemption List (ARL) 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 using this data source help my agency?

Using ARL through the DNP Portal or OPI Analytics will help an agency determine if an entity is a registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. By verifying eligibility prior to awarding a grant or issuing a payment, OPI can help your agency reduce these types of improper payments.

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

Agencies must apply for and be approved to access ARL in the DNP Portal. Contact your Office of Payment Integrity (OPI) Agency Lead or Agency Specialist for more information.

Is there a cost for using the ARL?

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

For which modules is ARL available in the DNP Portal?

The ARL database is available in Online Search, Batch Matching, Continuous Monitoring, and Application Programming Interface (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 Taxpayer 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 Internal Revenue Service (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.

ARL Exemption Types Viewable in the DNP Portal

When the ARL Code is received from the Internal Revenue Service (IRS), the code is translated 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, the code is not translated and the DNP Portal will show the actual value. 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

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