

# IRS Tax Exempt Organization Search Data Sources

## Do Not Pay Quick Reference Card

### Background

The Internal Revenue Service's (IRS) Tax Exempt Organization Search (TEOS) data helps agencies check an organization's eligibility to receive tax-deductible charitable contributions and review information about the organization's tax-exempt status and filings. Do Not Pay has access to:

- **Publication 78 (PUB 78):** A list of organizations eligible to receive tax-deductible charitable contributions. Only official IRS-registered names are listed; "doing business as" (DBA) names are excluded. 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](#).*
- **Form 990-N (e-Postcard):** Contains annual electronic notices filed by small tax-exempt organizations with annual gross receipts of \$50,000 or less.
- **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. 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.

Helps the Agency:	Cost for Agency:	Gaining Access:	Available Modules:	Update Frequency:
Determine if an entity is registered or unregistered tax-exempt, or if the entity has lost its tax-exempt status. <i>Useful for agencies that issue grants or other awards that have a non-profit eligibility requirement.</i>	The tax exempt sources are available at no cost to agencies enrolled in Do Not Pay.	Agencies must apply and be approved access to the tax exempt sources. Contact the <a href="#">Do Not Pay team</a> to begin.	Available in Do Not Pay Connect (API) and the Web Portal via Online Single Search and Multi Search.	Ad-hoc* <i>Do Not Pay receives data on an "as-needed" or varied cadence, rather than a scheduled one.</i>

### How to Fix Incorrect Data

Do Not Pay does not own the data that appears within any of the IRS TEOS data sources and is unable to update its content. If you believe a payee is incorrectly listed, please report the issue directly to the source agency by using the following information: [irs.gov/charities-non-profits/automatic-revocation-of-exemption](https://irs.gov/charities-non-profits/automatic-revocation-of-exemption) or call 877-829-5500.

If an issue appears to be widespread or systemic, please notify the Do Not Pay team for further review.

### Important Links:

- [IRS TEOS Information](#)
- [Do Not Pay Data Correction Contacts](#)
- [Do Not Pay Help Center](#)

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# PUB 78 Match Details and Data Elements Returned

## Pub 78 Match Information

When a match occurs, the search criteria along with the corresponding data elements will be returned through the search method utilized.

Data Element	Definition
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 for a list of codes and descriptions.

## Pub 78 Deductibility Codes

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)

# ARL Match Details and Data Elements Returned

## ARL Match Information

When a match occurs, the search criteria along with the corresponding data elements will be returned through the search method utilized.

Data Element	Definition
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 Web 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 Web 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 Web Portal will show the actual value. This is represented in the first row of the chart below.

ARL Code	Exemption Type 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

# Form 990-N Match Details and Data Elements Returned

## Form 990-N Match Information

When a match occurs, the search criteria along with the corresponding data elements will be returned through the search method utilized.

Data Element	Definition
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.