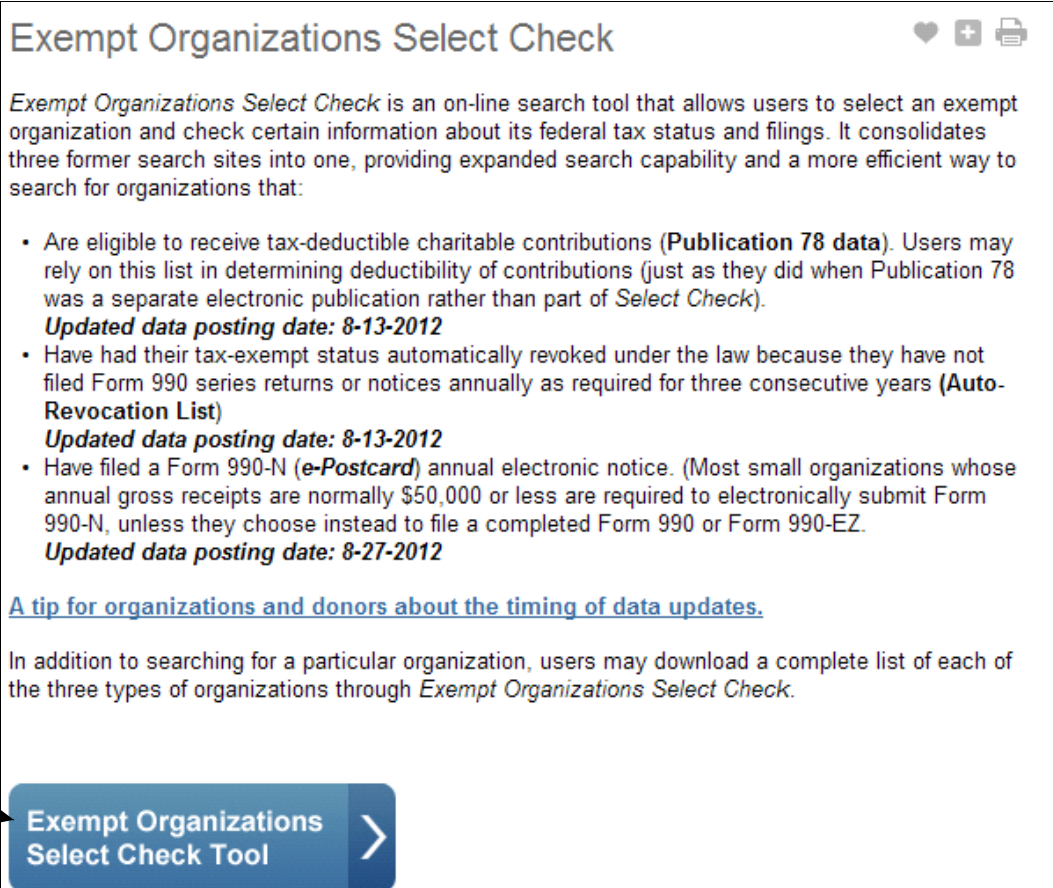


Searching IRS Publication 78 Data on the IRS Website

Internal Revenue Service (IRS) Publication 78 contains the name and other details about organizations and their designation as charities, and information regarding deductibility of contributions. This is relevant in the Government ethics arena because of the IRS ruling prohibiting certain federal employees from engaging in “acts of self-dealing” with private foundations, generally meaning foundations which do not accept donations from the public. The prohibition prevents the covered employees from accepting compensation associated with an outside activity and the cash associated with an award.

IC Ethics Officials at the NIH must confirm the status of the foundation during the review of outside activities and awards which involve a cash prize. The purpose of this document is to provide instructions for using the IRS search function. This document does not explain the details of the prohibition nor who is a covered employee. See the NIH Ethics Program web site document entitled *Acts of Self-Dealing (Prohibited Compensation from Private Foundations)* (<http://ethics.od.nih.gov/topics/foundatn.htm>).

This procedure document is available via a link on the Miscellaneous Topics page, the Outside Activity page, and the Awards page, or directly at: <http://ethics.od.nih.gov/topics/IRS-Pub78-Search.pdf>. It contains a link to the IRS web site named **Exempt Organizations Select Check** (Figure 1) at: <http://www.irs.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check>



Exempt Organizations Select Check

Exempt Organizations Select Check is an on-line search tool that allows users to select an exempt organization and check certain information about its federal tax status and filings. It consolidates three former search sites into one, providing expanded search capability and a more efficient way to search for organizations that:

- Are eligible to receive tax-deductible charitable contributions (**Publication 78 data**). Users may rely on this list in determining deductibility of contributions (just as they did when Publication 78 was a separate electronic publication rather than part of *Select Check*).
Updated data posting date: 8-13-2012
- 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 (**Auto-Revocation List**).
Updated data posting date: 8-13-2012
- Have filed a Form 990-N (**e-Postcard**) annual electronic notice. (Most small organizations whose annual gross receipts are normally \$50,000 or less are required to electronically submit Form 990-N, unless they choose instead to file a completed Form 990 or Form 990-EZ).
Updated data posting date: 8-27-2012

[A tip for organizations and donors about the timing of data updates.](#)

In addition to searching for a particular organization, users may download a complete list of each of the three types of organizations through *Exempt Organizations Select Check*.

Exempt Organizations Select Check Tool ➔

Figure 1. Home Page for Searching IRS Publication 78 Data

Click on the link in the box at the bottom of the screen (see arrow in Figure1) to move to the first step of the search function. See Figure 2, **Choose Type of Organization to Search**. On this screen, the three types of organizations are shown in a numbered list, and then again in a horizontal line below the numbered list, each with a radio button to the left of the name. The line of organization types provide two options. 1) Click on the organization name to see the definition for that type of organization. 2) Click on the radio button next to the desired type to search (note the arrow in Figure 2). See Appendix 1 for definitions of the types of organizations. In this example, the first radio button is chosen.

Exempt Organizations Select Check [Exempt Organizations Select Check Home](#)

Click on one of the buttons below to search for:

1. Organizations eligible to receive tax-deductible contributions (Pub. 78 data),
2. Organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years, or
3. Form 990-N (e-Postcard) filers and filings.

Limit search to organizations that (select only one):

☒ [Are eligible to receive tax-deductible contributions](#) ☐ [Were automatically revoked](#) ☐ [Have filed Form 990-N \(e-Postcard\)](#)

Note: To search for other information on the IRS website, please use the site search located on the top right of your screen.

Figure 2. Choose Type of Organization to Search

After clicking on a radio button, the search function immediately begins. The next screen (Figure 3) opens, showing the fields available for entering search criteria. Enter the name and click on the **Search** button. If the results list contains too many records, enter additional information to limit the output, such as city, state, or country. Note the sample organization name (Vilcek) is entered (Figure 3). Figure 4 shows the results of this search.

[EIN](#)

[Name](#)

[City](#)

[State](#)

[Country](#)

[Deductibility Status](#)

[Download the entire database of organizations eligible to receive tax-deductible contributions \(Pub. 78 data\).](#)

Figure 3. Enter Search Criteria

To see the definition for the specific code for each organization on the output list, click on the code in the Deductibility Status column. To view the definitions of all codes, click on the words “Deductibility Status” at the top of the column. The codes and definitions are provided in Appendix 2.

Exempt Organizations Select Check

Exempt Organizations Select Check Home

Organizations Eligible to Receive Tax-Deductible Contributions (Pub. 78 data) - Search Results

The following list includes tax-exempt organizations that are eligible to receive tax-deductible contributions. Click on the "Deductibility Status" column for an explanation of limitations on the deductibility of contributions made to different types of tax-exempt organizations.

Results are sorted by EIN. To sort results by another category, click on the icon next to the column heading for that category. Clicking on that icon a second time will reverse the sort order. Click on a column heading for an explanation of information in that column.

1-2 of 2 results

Results Per Page 25 OK

« Prev | 1-2 | Next »

EIN ▲	Legal Name (Doing Business As) ▲	City ▲	State ▲	Country ▲	Deductibility Status ▲
20-2618139	J & M Vilcek Foundation	New York	NY	United States	SOUNK
51-0404790	The Vilcek Foundation Inc.	New York	NY	United States	POF

Return to Search

« Prev | 1-2 | Next »

Figure 4. Search Results for Organization "Vilcek"

The **Return to Search** button goes back to the search criteria entry screen.

The Publication 78 data are routinely updated by IRS. Read the web site pages for additional information.

Document History

File Name: E:\NEO\SOPs\Pub-78-IRS\IRS-Pub78-Search.wpd

8/21/2012 Original document developed and made into pdf compliant file, for distribution with Award Review standard operating procedure for the Institutes' and Centers' Ethics Officials. FEP

9/6/12 Revised following input. To KC for final approval prior to posting on web site. FEP

9/12/12 Revised; added source links to Appendix 1 for the IRS codes information, added NEO logo per standard operating procedure format template. Compliant pdf file posted to test site.FEP

APPENDIX 1: IRS Definitions of Organization Type

The following are definitions of search terms used in Figure 2.

Eligible to receive deductible contributions

Search for organizations that are eligible to receive tax-deductible contributions (Pub. 78 data).

Alternatively, you may download a list of all organizations eligible to receive tax-deductible contributions (Pub. 78 data) by clicking on "Download the entire database of organizations eligible to receive tax-deductible contributions (Pub. 78 data)" on the search page.

Retrieved 8/21/12 from IRS web site: <http://apps.irs.gov/app/eos/forwardToPub78SearchHelp.do>

Automatic Revocation of Tax Exemption

Search for organizations whose federal tax exemption has been automatically revoked for not filing a Form 990-series annual return or notice for three consecutive tax years. The automatic revocation date listed for each of these organizations is *historical*; it reflects an organization's effective date of automatic revocation, but not necessarily its current tax-exempt status. The organization may have applied to the IRS for recognition of exemption and been recognized by the IRS as tax-exempt *after* its effective date of automatic revocation. To check whether an organization is currently recognized by the IRS as tax-exempt, call Customer Account Services at (877) 829-5500 (toll-free number) .

Alternatively, you may download a list of all organizations whose tax exemption has been automatically revoked for not filing a Form 990-series annual return or notice for three consecutive years by clicking on, "Download the entire database of organizations whose federal tax exemption was automatically revoked for not filing a Form 990-series return or notice for three consecutive years" on the search page.

Retrieved 8/21/12 from IRS web site: <http://apps.irs.gov/app/eos/forwardToRevokeSearchHelp.do>

990-N (e-Postcard) Filers

Search for Form 990-N (*e-Postcard*) filers and filings. Form 990-N (*e-Postcard*) is an annual electronic notice that most tax-exempt organizations whose annual gross receipts are normally less than \$50,000 are eligible to file instead of Form 990 or Form 990-EZ. You can search *e-Postcard* filings and display an organization's recent *e-Postcard* filings.

You may also download all recent *e-Postcard* filings by clicking on "Download the entire database of *e-Postcard* filings" on the search page.

Retrieved 8/21/12 from IRS web site: <http://apps.irs.gov/app/eos/forwardToEpostSearchHelp.do>

APPENDIX 2: Deductibility Status* (See Figure 4)

In general, an individual who itemizes deductions may deduct contributions to most charitable organizations up to 50% of his or her adjusted gross income computed without regard to net operating loss carry backs. Individuals generally may deduct charitable contributions to other organizations up to 30% of their adjusted gross income (computed without regard to net operating loss carry backs). These limitations (and organizational status) are indicated as follows:

Code	Type of organization and use of contribution.	Deductibility Limitation
PC	A public charity.	50%
POF	A private operating foundation.	50%
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 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%
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 I, Type II, or functionally integrated Type III supporting organization.	50%
SONFI	A non-functionally integrated Type III supporting organization.	50%
SOUNK	A supporting organization, unspecified type.	50%

Contributions must actually be paid in cash or other property before the close of an individual's tax year to be deductible for that tax year, whether the individual uses the cash or accrual method. If an individual donates property other than cash to a qualified organization, the individual may generally deduct the fair market value of the property. If the property has appreciated in value, however, some adjustments may have to be made.

The rules relating to how to determine fair market value are discussed in [Publication 561, Determining the Value of Donated Property](http://www.irs.gov/publications/p561/index.html) (<http://www.irs.gov/publications/p561/index.html>). For a more comprehensive discussion of the rules covering income tax deductions for charitable contributions by individuals, see [Publication 526, Charitable Contributions](http://www.irs.gov/publications/p526/ar01.html) (<http://www.irs.gov/publications/p526/ar01.html>).

* Retrieved 8/21/12 from <http://apps.irs.gov/app/eos/forwardToDeductStatusResultsHelp.do>