

# GuideStar Charity Check

## James E. Fowler, American Legion Auxiliary Unit 264 - Lincoln, CA

Aka James E. Fowler, American Legion Auxiliary Unit 264

PO Box 867  
Lincoln, CA 95648

- ✓ Foundation Status Code: NC\*
- ✓ Non-charity (not 501(c)(3))

**NOTE:** This is a subordinate organization covered under group exemption number 0964. IRS regulations specify that subordinate organizations within Group Exemptions inherit the tax deductibility (i.e., Pub 78) status of the parent organization. For reference, the parent organization is [AMERICAN LEGION AUXILIARY \(35-0144340\)](#)

### IRS Publication 78 Details



Organization name	Location	Most recent IRS Publication 78
AMERICAN LEGION AUXILIARY	LINCOLN, CA	June 2024
EIN	<u>Deductibility status description</u>	Verified with most recent Internal Revenue Bulletin
82-1791223	-An organization described in section 170(c) of the Internal Revenue Code other than a public charity or a private foundation (deductibility limitation dependent on various factors). -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 (deductibility limitation dependent on various factors).	June 24, 2024

### IRS Business Master File Details

Organization name	Most recent IRS BMF	Reason for Non-Private Foundation Status
AMERICAN LEGION AUXILIARY	June 10 2024	Only applies to 501(c)(3) public charities
EIN	IRS subsection	Ruling date
82-1791223	This organization is a <u>501(c)(19) Post or Organizations of War Veterans</u>	10/1946
Foundation Code	Foundation Code Description	
00	All organizations except 501(c)(3)	

This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals (SDN) list.

On September 8, 2011, the IRS issued [regulations](#) which eliminated the advance ruling process for a section 501(c)(3) organization. [Learn more](#)

\* The Foundation Status Code is the code that foundations are required to provide for each grantee annually on part XV of Form 990PF. Note that this code cannot be derived in some cases (e.g., supporting organizations for which 'type' can't be determined).

[IRS Revenue Procedure 2011-33](#) allows grantors to rely on third-party resources, such as GuideStar Charity Check, to obtain required Business Master File (BMF) data concerning a potential grantee's public charity classification under section 509 (a) (1), (2) or (3).

#### GuideStar Charity Check Data Sources

-GuideStar acquires all IRS data directly from the Internal Revenue Service.

-The [IRS Automatic Revocation of Exemption List](#) contains organizations that have had their federal tax-exempt status automatically revoked for failing to file an annual return or notice with the IRS for three consecutive years.

-[IRS Publication 78 \(Cumulative List of Organizations\)](#) lists organizations that have been recognized by the Internal Revenue Service as eligible to receive tax-deductible contributions.

-The [IRS Internal Revenue Bulletin \(IRB\)](#) lists changes in charitable status since the last Publication 78 release. Between the release of IRS Publication 78 and the subsequent IRS Internal Revenue Bulletin, the IRB date will reflect the most recent release date of IRS Publication 78.

-The [IRS Business Master File](#) lists approximately 1.7 million nonprofits registered with the IRS as tax-exempt organizations.

-The Foundation Status Code is a value derived by mapping the codes found on the [990PF filing instructions](#) to the corresponding codes in the IRS BMF. Note that not all codes are able to be mapped due to insufficient data.

-The Office of Foreign Assets Control (OFAC) [Specially Designated Nationals \(SDN\) list](#) organizations that are owned or controlled by targeted individuals, groups, and entities, such as terrorists or narcotics traffickers. Their assets are blocked and U.S. persons are generally prohibited from dealing with them.